

CHAPTER 92

TAXATION

HOUSE BILL 16-1297

BY REPRESENTATIVE(S) Court, Wilson, Landgraf, Priola, Van Winkle, Williams, Duran, Foote, Arndt, Becker J., Conti, Fields, Garnett, Hamner, Hullinghorst, Kagan, Pabon, Primavera, Roupe, Ginal, Kraft-Tharp, Lebsock, Lontine, Melton, Mitsch Bush, Ryden, Salazar, Young;
also SENATOR(S) Martinez Humenik, Baumgardner, Heath, Johnston, Kerr, Newell, Roberts, Todd.

AN ACT

CONCERNING THE IMMEDIATE REESTABLISHMENT OF THE VOLUNTARY CONTRIBUTIONS EXCLUDED FROM THE 2015 COLORADO INCOME TAX RETURN FORM FOR NOT RECEIVING THE REQUISITE MINIMUM DOLLAR AMOUNT OF CONTRIBUTIONS BY THE STATUTORY DEADLINE, AND, IN CONNECTION THEREWITH, EXPANDING THE NUMBER OF VOLUNTARY CONTRIBUTIONS THAT MAY APPEAR ON THE INCOME TAX RETURN FORM AND LOWERING THE MINIMUM AMOUNT OF DONATIONS THAT MUST BE RECEIVED BY EVERY FUND APPEARING ON THE FORM.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, 39-22-1001, **amend** (5) introductory portion, (5) (a), and (7) as follows:

39-22-1001. Limitation on the duration of voluntary contribution programs - queue - notice - reestablishment of certain programs - repeal. (5) ~~For income tax years commencing on or after January 1, 2005,~~ Every voluntary contribution established in this article ~~shall~~ **MUST** receive a minimum dollar amount of contributions in each income tax year as follows:

(a) Except as otherwise provided in paragraphs (b) and (c) of this subsection (5), ~~for the period January 1, 2005, through September 30, 2005, and for each PERIOD RUNNING FROM January 1 through September 30, thereafter,~~ if the amount designated on Colorado income tax returns as contributed ~~under the provisions of~~ TO any voluntary contribution established in this article does not equal or exceed ~~seventy-five~~ **FIFTY** thousand dollars according to the records of the department of revenue, then ~~any~~ such voluntary contribution ~~shall~~ **is** no longer ~~be~~ effective and shall not be reflected on the Colorado income tax returns made for any subsequent income tax year, ~~regardless of whether~~ **UNLESS** the voluntary contribution is

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

reestablished by the general assembly pursuant to subsection (1) of this section.

(7) (a) No more than ~~fifteen~~ TWENTY voluntary contributions ~~shall~~ ARE PERMITTED TO appear on the Colorado income tax return form in any income tax year. If the general assembly, acting by bill in any year, requires more voluntary contributions to appear on the income tax return form than there are lines available on the form, an existing voluntary contribution that is renewed or continued ~~shall take~~ TAKES precedence and MUST be placed on the form over a voluntary contribution that does not appear on the form. ~~and is not being renewed or continued.~~ Any voluntary contribution that does not appear on the form and is not being renewed or continued but does not take effect pursuant to this subsection (7) ~~shall~~ MUST be placed in the queue created by subsection (8) of this section and ~~shall~~ only ~~become~~ BECOMES effective in any year in which there is a line available on the income tax return form, as specified in subsection (8) of this section.

(b) (I) NOTWITHSTANDING ANY PROVISION OF THIS SECTION TO THE CONTRARY, IN ORDER TO EFFECT HOUSE BILL 16-1297, ENACTED IN 2016, THE DEPARTMENT OF REVENUE SHALL INCLUDE THE FOLLOWING VOLUNTARY CONTRIBUTIONS ON THE COLORADO INCOME TAX RETURN FORM FOR THE 2016 TAX YEAR:

(A) THE COLORADO HEALTHY RIVERS FUND VOLUNTARY CONTRIBUTION, CREATED IN PART 24 OF THIS ARTICLE;

(B) THE ALZHEIMER'S ASSOCIATION FUND VOLUNTARY CONTRIBUTION, CREATED IN PART 29 OF THIS ARTICLE;

(C) THE COLORADO MULTIPLE SCLEROSIS FUND VOLUNTARY CONTRIBUTION, CREATED IN PART 32 OF THIS ARTICLE;

(D) THE COLORADO CANCER FUND VOLUNTARY CONTRIBUTION, CREATED IN PART 33 OF THIS ARTICLE;

(E) THE MAKE-A-WISH FOUNDATION OF COLORADO FUND VOLUNTARY CONTRIBUTION, CREATED IN PART 36 OF THIS ARTICLE; AND

(F) THE UNWANTED HORSE FUND VOLUNTARY CONTRIBUTION, CREATED IN PART 38 OF THIS ARTICLE.

(II) THE VOLUNTARY CONTRIBUTIONS DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (b) ARE SUBJECT TO THE MINIMUM CONTRIBUTION REQUIREMENT SET FORTH IN PARAGRAPH (a) OF SUBSECTION (5) OF THIS SECTION.

(III) THIS PARAGRAPH (b) IS REPEALED, EFFECTIVE JULY 1, 2017.

SECTION 2. In Colorado Revised Statutes, **amend** 39-22-2402 as follows:

39-22-2402. Voluntary contribution designation - procedure. For income tax years commencing on or after ~~January 1, 2008~~ JANUARY 1, 2016, but prior to January 1, 2021, the Colorado state individual income tax return form ~~shall~~ MUST contain a line whereby each individual taxpayer may designate the amount of the contribution, if any, the individual wishes to make to the Colorado healthy rivers

fund created in section 39-22-2403.

SECTION 3. In Colorado Revised Statutes, **add** 39-22-2404 as follows:

39-22-2404. Repeal of part. THIS PART 24 IS REPEALED, EFFECTIVE JANUARY 1, 2022, UNLESS THE VOLUNTARY CONTRIBUTION TO THE COLORADO HEALTHY RIVERS FUND CREATED IN SECTION 39-22-2403 IS CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL PRIOR TO THAT DATE.

SECTION 4. In Colorado Revised Statutes, **amend** 39-22-2901 as follows:

39-22-2901. Voluntary contribution designation - procedure. For income tax years that commence on or after ~~January 1, 2011~~ JANUARY 1, 2016, but before ~~January 1, 2016~~ JANUARY 1, 2021, the Colorado state individual income tax return form ~~shall~~ MUST contain a line whereby each individual taxpayer may designate the amount of the contribution, if any, the individual wishes to make to the Alzheimer's Association fund created in section 39-22-2902.

SECTION 5. In Colorado Revised Statutes, **amend** 39-22-2903 as follows:

39-22-2903. Repeal of part. This part 29 is repealed, effective ~~January 1, 2017~~ JANUARY 1, 2022, unless the voluntary contribution to the Alzheimer's Association fund established by section 39-22-2902 is continued or reestablished by the general assembly acting by bill prior to ~~said~~ THAT date.

SECTION 6. In Colorado Revised Statutes, **amend** 39-22-3202 as follows:

39-22-3202. Voluntary contribution designation - procedure. For income tax years commencing on or after ~~January 1, 2012~~ JANUARY 1, 2016, but prior to ~~January 1, 2022~~ JANUARY 1, 2021, the Colorado state individual income tax return form ~~shall~~ MUST contain a line whereby each individual taxpayer may designate the amount of the contribution, if any, the individual wishes to make to the Colorado multiple sclerosis fund created in section 39-22-3203.

SECTION 7. In Colorado Revised Statutes, **amend** 39-22-3204 as follows:

39-22-3204. Repeal of part. This part 32 is repealed, effective ~~January 1, 2023~~ JANUARY 1, 2022, unless the voluntary contribution to the Colorado multiple sclerosis fund established by section 39-22-3203 is continued or reestablished by the general assembly acting by bill prior to that date.

SECTION 8. In Colorado Revised Statutes, **amend** 39-22-3302 as follows:

39-22-3302. Voluntary contribution designation - procedure. For income tax years commencing on or after ~~January 1, 2012~~ JANUARY 1, 2016, but prior to ~~January 1, 2017~~ JANUARY 1, 2021, the Colorado state individual income tax return form ~~shall~~ MUST contain a line whereby each individual taxpayer may designate the amount of the contribution, if any, the individual wishes to make to the Colorado cancer fund created in section 39-22-3303.

SECTION 9. In Colorado Revised Statutes, **amend** 39-22-3304 as follows:

39-22-3304. Repeal of part. This part 33 is repealed, effective ~~January 1, 2018~~ JANUARY 1, 2022, unless the voluntary contribution to the Colorado cancer fund established by section 39-22-3303 is continued or reestablished by the general assembly acting by bill prior to said date.

SECTION 10. In Colorado Revised Statutes, **amend** 39-22-3602 as follows:

39-22-3602. Voluntary contribution designation - procedure. For income tax years commencing on or after ~~January 1, 2012~~ JANUARY 1, 2016, but prior to ~~January 1, 2017~~ JANUARY 1, 2021, the Colorado state individual income tax return form shall contain a line whereby each individual taxpayer may designate the amount of the contribution, if any, the individual wishes to make to the Make-A-Wish Foundation of Colorado fund created in section 39-22-3603 (1).

SECTION 11. In Colorado Revised Statutes, **amend** 39-22-3604 as follows:

39-22-3604. Repeal of part. This part 36 is repealed, effective ~~January 1, 2018~~ JANUARY 1, 2022, unless the voluntary contribution to the Make-A-Wish Foundation of Colorado fund established by section 39-22-3602 is continued or reestablished by the general assembly acting by bill prior to that date.

SECTION 12. In Colorado Revised Statutes, **amend** 39-22-3802 as follows:

39-22-3802. Voluntary contribution designation - procedure. For income tax years commencing on or after ~~January 1, 2013~~ JANUARY 1, 2016, but prior to ~~January 1, 2018~~ JANUARY 1, 2021, the Colorado state individual income tax return form must contain a line whereby each individual taxpayer may designate the amount of the contribution, if any, the individual wishes to make to the unwanted horse fund created in section 39-22-3803 (1).

SECTION 13. In Colorado Revised Statutes, **amend** 39-22-3804 as follows:

39-22-3804. Repeal of part. This part 38 is repealed, effective ~~January 1, 2019~~ JANUARY 1, 2022, unless the voluntary contribution to the unwanted horse fund established by this part 38 is continued or reestablished by the general assembly acting by bill prior to that date.

SECTION 14. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: April 14, 2016