

Second Regular Session
Seventy-second General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 20-0898.01 Pierce Lively x2059

HOUSE BILL 20-1194

HOUSE SPONSORSHIP

Exum and Will,

SENATE SPONSORSHIP

Coram and Story,

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 CONCERNING AN EXTENSION OF THE PERIOD DURING WHICH THE
102 VOLUNTARY DESIGNATION BENEFITING THE AMERICAN RED
103 CROSS COLORADO DISASTER RESPONSE, READINESS, AND
104 PREPAREDNESS FUND WILL APPEAR ON THE STATE INDIVIDUAL
105 INCOME TAX RETURN FORM.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The American Red Cross Colorado disaster response, readiness, and preparedness fund voluntary contribution is currently scheduled to

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

appear on the state income tax return form for income tax years beginning on or after January 1, 2015, but prior to January 1, 2020. The bill extends by 5 years the period during which the voluntary contribution will appear on the form.

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

2 **SECTION 1.** In Colorado Revised Statutes, **amend** 39-22-4302
3 as follows:

4 **39-22-4302. Voluntary contribution designation - procedure**
5 **- effective date.** ~~For the five consecutive income tax years immediately~~
6 ~~following the year in which the executive director files written~~
7 ~~certification with the revisor of statutes as specified in section 39-22-1001~~
8 ~~(8) that a line has become available and the American Red Cross~~
9 ~~Colorado disaster response, readiness, and preparedness fund voluntary~~
10 ~~contribution is next in the queue,~~ FOR INCOME TAX YEARS COMMENCING
11 ON OR AFTER JANUARY 1, 2019, BUT PRIOR TO JANUARY 1, 2025, the
12 Colorado state individual income tax return form shall contain a line
13 whereby each individual taxpayer may designate the amount of the
14 contribution, if any, the individual wishes to make to the American Red
15 Cross Colorado disaster response, readiness, and preparedness fund
16 created in section 39-22-4303 (1).

17 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-4304
18 as follows:

19 **39-22-4304. Repeal of part.** This part 43 is repealed, effective
20 January 1 of the ~~sixth income tax year following the year in which the~~
21 ~~executive director files written certification with the revisor of statutes as~~
22 ~~specified in section 39-22-1001 (8) that a line has become available and~~
23 ~~the American Red Cross Colorado disaster response, readiness, and~~

1 ~~preparedness fund voluntary contribution is next in the queue,~~ JANUARY
2 1, 2026, unless the voluntary contribution to the American Red Cross
3 Colorado disaster response, readiness, and preparedness fund established
4 by this part 43 is continued or reestablished by the general assembly
5 acting by bill prior to ~~said~~ THAT date.

6 **SECTION 3. Act subject to petition - effective date.** This act
7 takes effect at 12:01 a.m. on the day following the expiration of the
8 ninety-day period after final adjournment of the general assembly (August
9 5, 2020, if adjournment sine die is on May 6, 2020); except that, if a
10 referendum petition is filed pursuant to section 1 (3) of article V of the
11 state constitution against this act or an item, section, or part of this act
12 within such period, then the act, item, section, or part will not take effect
13 unless approved by the people at the general election to be held in
14 November 2020 and, in such case, will take effect on the date of the
15 official declaration of the vote thereon by the governor.