Second Regular Session Seventy-second General Assembly STATE OF COLORADO

PREAMENDED

This Unofficial Version Includes Committee Amendments Not Yet Adopted on Second Reading

LLS NO. 20-0898.01 Pierce Lively x2059

HOUSE BILL 20-1194

HOUSE SPONSORSHIP

Exum and Will,

SENATE SPONSORSHIP

Coram and Story,

House Committees

Senate Committees

Finance Appropriations

101102

103104

105

A BILL FOR AN ACT
CONCERNING AN EXTENSION OF THE PERIOD DURING WHICH THE
VOLUNTARY DESIGNATION BENEFITING THE AMERICAN RED
CROSS COLORADO DISASTER RESPONSE, READINESS, AND
PREPAREDNESS FUND WILL APPEAR ON THE STATE INDIVIDUAL
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

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, the Colorado state individual income 12 tax return form shall contain a line whereby each individual taxpayer may designate the amount of the contribution, if any, the individual wishes to 13 14 make to the American Red Cross Colorado disaster response, readiness, 15 and preparedness fund created in section 39-22-4303 (1). SECTION 2. In Colorado Revised Statutes, amend 39-22-4304 16 as follows: 17 18 **39-22-4304.** Repeal of part. This part 43 is repealed, effective 19 January 1 of the sixth income tax year following the year in which the 20 executive director files written certification with the revisor of statutes as 21 specified in section 39-22-1001 (8) that a line has become available and 22 THAT the American Red Cross Colorado disaster response, readiness, and 23 preparedness fund voluntary contribution is next in the queue, unless the

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1	voluntary contribution to the American Red Cross Colorado disaster
2	response, readiness, and preparedness fund established by this part 43 is
3	continued or reestablished by the general assembly acting by a bill prior
4	to said date WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX
5	RETURN FORM DUE TO A FAILURE TO MEET STATUTORY REQUIREMENTS.
6	SECTION 3. In Colorado Revised Statutes, 39-22-1001, amend
7	(1)(b) as follows:
8	39-22-1001. Limitations on voluntary contribution programs
9	- queue - notice - reestablishment of certain programs. (1) (b) There
10	shall be no requirement for a sunset clause for the homeless prevention
11	activities program fund voluntary contribution established in part 13 of
12	this article 22, the western slope military veterans' cemetery voluntary
13	contribution established in part 19 of this article 22, THE AMERICAN RED
14	CROSS COLORADO DISASTER RESPONSE, READINESS, AND PREPAREDNESS
15	FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 43 OF THIS
16	ARTICLE 22, or the donate to a Colorado nonprofit fund voluntary
17	contribution established in part 51 of this article 22. All other voluntary
18	contribution programs shall remain on Colorado income tax returns for
19	the income tax years specified in the part in which the voluntary
20	contribution is established and shall be repealed or reestablished as
21	directed in such part.
22	SECTION 4. Act subject to petition - effective date. This act
23	takes effect at 12:01 a.m. on the day following the expiration of the
24	ninety-day period after final adjournment of the general assembly (August
25	5, 2020, if adjournment sine die is on May 6, 2020); except that, if a
26	referendum petition is filed pursuant to section 1 (3) of article V of the
2.7	state constitution against this act or an item section or part of this act

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- within such period, then the act, item, section, or part will not take effect
- 2 unless approved by the people at the general election to be held in
- November 2020 and, in such case, will take effect on the date of the
- 4 official declaration of the vote thereon by the governor.

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