

## CHAPTER 243

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**TAXATION**

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## SENATE BILL 20-208

BY SENATOR(S) Story and Coram, Bridges, Crowder, Gonzales, Moreno, Priola, Todd;  
also REPRESENTATIVE(S) Cutter and Duran, Bird, Buentello, Carver, Exum, Froelich, Garnett, Gonzales-Gutierrez, Gray, Kipp,  
Lontine, McCluskie, McLachlan, Snyder, Titone, Valdez D., Van Winkle, Woodrow, Young.

**AN ACT**

**CONCERNING THE EXTENSION OF THE PERIOD OF TIME THAT VOLUNTARY CONTRIBUTIONS THAT ARE SET TO EXPIRE IN 2020 WILL APPEAR ON THE STATE INDIVIDUAL TAX RETURN FORM.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-22-1001, **amend** (1)(b) as follows:

**39-22-1001. Limitations on voluntary contribution programs - queue - notice - reestablishment of certain programs.** (1) (b) ~~There shall be no requirement for a sunset clause for the homeless prevention activities program fund voluntary contribution established in part 13 of this article 22, the western slope military veterans' cemetery voluntary contribution established in part 19 of this article 22, or the donate to a Colorado nonprofit fund voluntary contribution established in part 51 of this article 22.~~ All other voluntary contribution programs shall remain on Colorado income tax returns for the income tax years specified in the part in which the voluntary contribution is established and shall be repealed or reestablished as directed in such part; EXCEPT THAT, THERE SHALL BE NO REQUIREMENT FOR A SUNSET CLAUSE FOR:

(I) THE COLORADO DOMESTIC ABUSE PROGRAM FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 8 OF THIS ARTICLE 22;

(II) THE HOMELESS PREVENTION ACTIVITIES PROGRAM FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 13 OF THIS ARTICLE 22;

(III) THE SPECIAL OLYMPICS COLORADO FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 18 OF THIS ARTICLE 22;

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*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*

(IV) THE WESTERN SLOPE MILITARY VETERANS' CEMETERY VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 19 OF THIS ARTICLE 22;

(V) THE PET OVERPOPULATION FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 22 OF THIS ARTICLE 22;

(VI) THE AMERICAN RED CROSS COLORADO DISASTER RESPONSE, READINESS, AND PREPAREDNESS FUND ESTABLISHED IN PART 43 OF THIS ARTICLE 22;

(VII) THE HABITAT FOR HUMANITY OF COLORADO FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 45 OF THIS ARTICLE 22; AND

(VIII) THE DONATE TO A COLORADO NONPROFIT FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 51 OF THIS ARTICLE 22.

**SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-801 as follows:

**39-22-801. Voluntary contribution designation - procedure.** For income tax years commencing on or after January 1, 2010, ~~but prior to January 1, 2020, each~~ 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 taxpayer wishes to make to the Colorado domestic abuse program fund created in section 39-22-802.

**SECTION 3.** In Colorado Revised Statutes, **amend** 39-22-803 as follows:

**39-22-803. Repeal of part.** This part 8 is repealed, effective January 1 ~~2021,~~ ~~unless~~ OF THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES THAT ~~the~~ ~~voluntary contribution to the~~ Colorado domestic abuse program fund ~~established in~~ ~~section 39-22-802 is continued or reestablished by the general assembly acting by~~ ~~bill prior to said date~~ VOLUNTARY CONTRIBUTION WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

**SECTION 4.** In Colorado Revised Statutes, **amend** 39-22-1802 as follows:

**39-22-1802. Voluntary contribution designation - procedure - effective date.** ~~For the five consecutive income tax years immediately following the year in which the executive director files written certification with the revisor of statutes as specified in section 39-22-1001 (8) that a line has become available and the Special Olympics Colorado fund voluntary contribution is next in the queue,~~ FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2019, 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~~ TAXPAYER wishes to make to the Special Olympics Colorado fund created in section 39-22-1803.

**SECTION 5.** In Colorado Revised Statutes, **amend** 39-22-1804 as follows:

**39-22-1804. Repeal of part.** This part 18 is repealed, effective January 1 of the sixth income tax year following the year in which the executive director files written certification with the revisor of statutes as specified in section 39-22-1001 (8) that a line has become available and THAT the Special Olympics Colorado fund voluntary contribution is next in the queue, unless the voluntary contribution to the Special Olympics Colorado fund established by this part 18 is continued or reestablished by the general assembly acting by bill prior to said date WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

**SECTION 6.** In Colorado Revised Statutes, amend 39-22-2201 as follows:

**39-22-2201. Voluntary contribution designation - procedure.** For income tax years commencing on or after January 1, 2010, but prior to January 1, 2020, each 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 taxpayer wishes to make to the pet overpopulation fund CREATED IN SECTION 35-80-116.5 (5).

**SECTION 7.** In Colorado Revised Statutes, amend 39-22-2203 as follows:

**39-22-2203. Repeal of part.** This part 22 is repealed, effective January 1 2021, unless the voluntary contribution to the pet overpopulation fund established by section 39-22-2201 is continued or reestablished by the general assembly acting by bill prior to said date OF THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES THAT THE PET OVERPOPULATION FUND VOLUNTARY CONTRIBUTION WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

**SECTION 8.** In Colorado Revised Statutes, amend 39-22-4302 as follows:

**39-22-4302. Voluntary contribution designation - procedure - effective date.** For the five consecutive income tax years immediately following the year in which the executive director files written certification with the revisor of statutes as specified in section 39-22-1001 (8) that a line has become available and the American Red Cross Colorado disaster response, readiness, and preparedness fund voluntary contribution is next in the queue, the FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2019, 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 TAXPAYER wishes to make to the American Red Cross Colorado disaster response, readiness, and preparedness fund created in section 39-22-4303 (1).

**SECTION 9.** In Colorado Revised Statutes, amend 39-22-4304 as follows:

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

~~queue, unless the voluntary contribution to the American Red Cross Colorado disaster response, readiness, and preparedness fund established by this part 43 is continued or reestablished by the general assembly acting by bill prior to said date~~ WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

**SECTION 10.** In Colorado Revised Statutes, **amend** 39-22-4502 as follows:

**39-22-4502. Voluntary contribution designation - procedure - effective date.**

~~For the five consecutive income tax years immediately following the year in which the executive director files written certification with the revisor of statutes as specified in section 39-22-1001 (8) that a line on the income tax return form has become available and the Habitat for Humanity of Colorado fund voluntary contribution is next in the queue established pursuant to said section 39-22-1001(8),~~ FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2019, 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 TAXPAYER wishes to make to the Habitat for Humanity of Colorado fund created in section 39-22-4503 (1).

**SECTION 11.** In Colorado Revised Statutes, **amend** 39-22-4504 as follows:

**39-22-4504. Repeal of part.** This part 45 is repealed, effective January 1 of the ~~sixth~~ income tax year following the year in which the executive director files written certification with the revisor of statutes as specified in section 39-22-1001 (8) ~~that a line has become available and~~ THAT the Habitat for Humanity of Colorado fund voluntary contribution is next in the queue, ~~unless the Habitat for Humanity of Colorado fund established by this part 45 is continued or reestablished by the general assembly acting by bill prior to said date~~ WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

**SECTION 12. Act subject to petition - effective date.** This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2022 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: July 7, 2020