# Second Regular Session Seventy-third General Assembly STATE OF COLORADO

# **ENGROSSED**

This Version Includes All Amendments Adopted on Second Reading in the House of Introduction

LLS NO. 22-0915.01 Jessica Herrera x4218

**SENATE BILL 22-166** 

### SENATE SPONSORSHIP

Donovan,

## **HOUSE SPONSORSHIP**

McCormick and Will,

### **Senate Committees**

**House Committees** 

Agriculture & Natural Resources Finance Appropriations

# A BILL FOR AN ACT CONCERNING THE PERMANENT EXTENSION OF THE PERIOD OF TIME THAT THE COLORADO NONGAME CONSERVATION AND WILDLIFE RESTORATION CASH FUND VOLUNTARY CONTRIBUTION CHECK-OFF PROGRAM WILL APPEAR ON THE STATE INDIVIDUAL 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 <a href="http://leg.colorado.gov">http://leg.colorado.gov</a>.)

The voluntary contribution to the Colorado nongame conservation and wildlife restoration cash fund, which was authorized to appear on the state income tax return from January 1, 2017, to January 1, 2022, is currently scheduled to be repealed on January 1, 2023, unless it is continued or reestablished by the general assembly before its repeal. The bill extends the voluntary contribution indefinitely.

1 Be it enacted by the General Assembly of the State of Colorado: 2 **SECTION 1.** In Colorado Revised Statutes, amend 39-22-702 as 3 follows: 4 39-22-702. Voluntary contribution designation - procedure. 5 For income tax years commencing on or after January 1, 2017, but prior 6 to January 1, 2022, the executive director shall ensure that each Colorado 7 state individual income tax return form contains a line whereby each 8 individual taxpayer may designate the amount of the contribution, if any, 9 the individual wishes to make to the Colorado nongame conservation and 10 wildlife restoration cash fund created in section 33-1-125. 11 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-704 as 12 follows: 13 **39-22-704.** Repeal of part. This part 7 is repealed, effective 14 January 1 <del>2023, unless the voluntary contribution to the Colorado</del> nongame conservation and wildlife restoration cash fund created in 15 16 section 33-1-125 is continued or reestablished by the general assembly 17 acting by bill prior to said date OF THE INCOME TAX YEAR FOLLOWING THE 18 YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION 19 WITH THE REVISOR OF STATUES THAT THE COLORADO NONGAME 20 CONSERVATION AND WILDLIFE RESTORATION VOLUNTARY CONTRIBUTION 21 WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM 22 DUE TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 23 (5)(a).

-2-

1	SECTION 3. In Colorado Revised Statutes, 39-22-1001, amend
2	(1)(a), (1)(b)(XIII), and (1)(b)(XIV); and <b>add</b> (1)(b)(XV) as follows:
3	39-22-1001. Limitations on voluntary contribution programs
4	- queue - notice - reestablishment of certain programs. (1) (a) Except
5	as otherwise provided in paragraph (b) of this subsection (1) SUBSECTION
6	(1)(b) OF THIS SECTION, it is the intent of the general assembly that any
7	program funded by voluntary contributions of income tax refunds that is
8	created on or after June 2, 1985, shall have a sunset clause providing that
9	the program shall apply to no more than three income tax years, unless the
10	program is continued or reestablished by the general assembly acting by
11	bill prior to the date that the program is scheduled to sunset.
12	(b) All voluntary contribution programs shall remain on Colorado
13	income tax returns for the income tax years specified in the part in which
14	the voluntary contribution is established and shall be repealed or
15	reestablished as directed in such part; except that there shall be no
16	requirement for a sunset clause for:
17	(XIII) The Make-A-Wish Foundation of Colorado voluntary
18	contribution established in part 36 of this article 22; and
19	(XIV) The unwanted horse fund voluntary contribution
20	established in part 38 of this article 22; AND
21	(XV) THE COLORADO NONGAME CONSERVATION AND WILDLIFE
22	RESTORATION VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 7 OF THIS
23	ARTICLE 22.
24	SECTION 4. Act subject to petition - effective date. This act
25	takes effect at 12:01 a.m. on the day following the expiration of the
26	ninety-day period after final adjournment of the general assembly; except
27	that, if a referendum petition is filed pursuant to section 1 (3) of article V

-3-

- of the state constitution against this act or an item, section, or part of this
- 2 act within such period, then the act, item, section, or part will not take
- 3 effect unless approved by the people at the general election to be held in
- 4 November 2022 and, in such case, will take effect on the date of the
- official declaration of the vote thereon by the governor.

-4-