

**First Regular Session
Seventy-third General Assembly
STATE OF COLORADO**

REREVISED

*This Version Includes All Amendments
Adopted in the Second House*

LLS NO. 21-0683.01 Pierce Lively x2059

SENATE BILL 21-145

SENATE SPONSORSHIP

Simpson, Sonnenberg, Garcia, Hisey, Lee, Moreno, Priola, Winter

HOUSE SPONSORSHIP

Valdez D., Roberts, Bird, Bockenfeld, Exum, Herod, Kipp, Lynch, Pelton, Titone, Van Winkle, Weissman

Senate Committees
Finance

House Committees
Finance

HOUSE
3rd Reading Unamended
April 8, 2021

A BILL FOR AN ACT

101 **CONCERNING THE EXTENSION OF THE PERIOD OF TIME THAT**
102 **VOLUNTARY CONTRIBUTIONS THAT ARE SET TO EXPIRE IN 2021**
103 **WILL APPEAR ON THE STATE INDIVIDUAL TAX RETURN FORM.**

HOUSE
2nd Reading Unamended
April 7, 2021

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>.)

SENATE
3rd Reading Unamended
March 12, 2021

The voluntary contribution to the Colorado healthy rivers fund, the Alzheimer's Association fund, the military family relief fund, the Colorado cancer fund, the Make-A-Wish Foundation of Colorado fund, and the unwanted horse fund are currently scheduled to appear on the state income tax return form for income tax years beginning on or after

SENATE
2nd Reading Unamended
March 11, 2021

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.

January 1, 2016, but prior to January 1, 2021. The bill reauthorizes the funds to remain on the form, so long as the funds meet the existing statutory requirement that a voluntary contribution fund must receive at least \$50,000 in contributions each tax year.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-22-1001, **amend**
3 (1)(b)(VII); and **add** (1)(b)(IX), (1)(b)(X), (1)(b)(XI), (1)(b)(XII),
4 (1)(b)(XIII), and (1)(b)(XIV) as follows:

5 **39-22-1001. Limitations on voluntary contribution programs**
6 **- queue - notice - reestablishment of certain programs.** (1) (b) All
7 voluntary contribution programs shall remain on Colorado income tax
8 returns for the income tax years specified in the part in which the
9 voluntary contribution is established and shall be repealed or
10 reestablished as directed in such part; except that there shall be no
11 requirement for a sunset clause for:

12 (VII) The Habitat for Humanity of Colorado fund voluntary
13 contribution established in part 45 of this article 22; ~~and~~

14 (IX) THE COLORADO HEALTHY RIVERS FUND VOLUNTARY
15 CONTRIBUTION ESTABLISHED IN PART 24 OF THIS ARTICLE 22;

16 (X) THE ALZHEIMER'S ASSOCIATION FUND VOLUNTARY
17 CONTRIBUTION ESTABLISHED IN PART 29 OF THIS ARTICLE 22;

18 (XI) THE MILITARY FAMILY RELIEF FUND VOLUNTARY
19 CONTRIBUTION ESTABLISHED IN PART 30 OF THIS ARTICLE 22;

20 (XII) THE COLORADO CANCER FUND VOLUNTARY CONTRIBUTION
21 ESTABLISHED IN PART 33 OF THIS ARTICLE 22;

22 (XIII) THE MAKE-A-WISH FOUNDATION OF COLORADO
23 VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 36 OF THIS ARTICLE 22;

1 AND

2 (XIV) THE UNWANTED HORSE FUND VOLUNTARY CONTRIBUTION
3 ESTABLISHED IN PART 38 OF THIS ARTICLE 22.

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

6 **39-22-2402. Voluntary contribution designation - procedure.**

7 For income tax years commencing on or after January 1, 2016, ~~but prior~~
8 ~~to January 1, 2021~~, the Colorado state individual income tax return form
9 must contain a line whereby each individual taxpayer may designate the
10 amount of the contribution, if any, the individual wishes to make to the
11 Colorado healthy rivers fund created in section 39-22-2403.

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

14 **39-22-2404. Repeal of part.** This part 24 is repealed, effective
15 January 1 ~~2022~~, ~~unless the voluntary contribution to the Colorado healthy~~
16 ~~rivers fund created in section 39-22-2403 is continued or reestablished by~~
17 ~~the general assembly acting by bill prior to that date~~ OF THE INCOME TAX
18 YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES
19 WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES THAT THE
20 COLORADO HEALTHY RIVERS FUND VOLUNTARY CONTRIBUTION WILL NO
21 LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO
22 A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

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

25 **39-22-2901. Voluntary contribution designation - procedure.**

26 For income tax years that commence on or after January 1, 2016, ~~but~~
27 ~~before January 1, 2021~~, the Colorado state individual income tax return

1 form must contain a line whereby each individual taxpayer may designate
2 the amount of the contribution, if any, the individual wishes to make to
3 the Alzheimer's Association fund created in section 39-22-2902.

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

6 **39-22-2903. Repeal of part.** This part 29 is repealed, effective
7 January 1 2022, ~~unless the voluntary contribution to the Alzheimer's~~
8 ~~Association fund established by section 39-22-2902 is continued or~~
9 ~~reestablished by the general assembly acting by bill prior to that date~~ OF
10 THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE
11 DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES
12 THAT THE ALZHEIMER'S ASSOCIATION FUND VOLUNTARY CONTRIBUTION
13 WILL NO LONGER APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM
14 DUE TO A FAILURE TO MEET THE REQUIREMENTS OF SECTION 39-22-1001
15 (5)(a).

16 **SECTION 6.** In Colorado Revised Statutes, **amend** 39-22-3001
17 as follows:

18 **39-22-3001. Voluntary contribution designation - procedure.**
19 For income tax years commencing on or after January 1, 2016, ~~but prior~~
20 ~~to January 1, 2021~~, the Colorado state individual income tax return form
21 must contain a line whereby each individual taxpayer may designate the
22 amount of the contribution, if any, the individual wishes to make to the
23 military family relief fund created in section 28-3-1502. ~~C.R.S.~~

24 **SECTION 7.** In Colorado Revised Statutes, **amend** 39-22-3003
25 as follows:

26 **39-22-3003. Repeal of part.** This part 30 is repealed, effective
27 January 1 2022, ~~unless the voluntary contribution to the military family~~

1 ~~relief fund is continued or reestablished by the general assembly acting~~
2 ~~by bill prior to said date~~ OF THE INCOME TAX YEAR FOLLOWING THE YEAR
3 IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH
4 THE REVISOR OF STATUTES THAT THE MILITARY FAMILY RELIEF FUND
5 VOLUNTARY CONTRIBUTION WILL NO LONGER APPEAR ON THE INDIVIDUAL
6 INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE
7 REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

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

10 **39-22-3302. Voluntary contribution designation - procedure.**
11 For income tax years commencing on or after January 1, 2016, ~~but prior~~
12 ~~to January 1, 2021~~, the Colorado state individual income tax return form
13 must contain a line whereby each individual taxpayer may designate the
14 amount of the contribution, if any, the individual wishes to make to the
15 Colorado cancer fund created in section 39-22-3303.

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

18 **39-22-3304. Repeal of part.** This part 33 is repealed, effective
19 January 1 2022, ~~unless the voluntary contribution to the Colorado cancer~~
20 ~~fund established by section 39-22-3303 is continued or reestablished by~~
21 ~~the general assembly acting by bill prior to said date~~ OF THE INCOME TAX
22 YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES
23 WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES THAT THE
24 COLORADO CANCER FUND VOLUNTARY CONTRIBUTION WILL NO LONGER
25 APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE
26 TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

27 **SECTION 10.** In Colorado Revised Statutes, **amend** 39-22-3602

1 as follows:

2 **39-22-3602. Voluntary contribution designation - procedure.**

3 For income tax years commencing on or after January 1, 2016, ~~but prior~~
4 ~~to January 1, 2021~~, the Colorado state individual income tax return form
5 shall contain a line whereby each individual taxpayer may designate the
6 amount of the contribution, if any, the individual wishes to make to the
7 Make-A-Wish Foundation of Colorado fund created in section
8 39-22-3603 (1).

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

11 **39-22-3604. Repeal of part.** This part 36 is repealed, effective
12 January 1 2022, ~~unless the voluntary contribution to the Make-A-Wish~~
13 ~~Foundation of Colorado fund established by section 39-22-3602 is~~
14 ~~continued or reestablished by the general assembly acting by bill prior to~~
15 ~~that date~~ OF THE INCOME TAX YEAR FOLLOWING THE YEAR IN WHICH THE
16 EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR
17 OF STATUTES THAT THE MAKE-A-WISH FOUNDATION OF COLORADO FUND
18 VOLUNTARY CONTRIBUTION WILL NO LONGER APPEAR ON THE INDIVIDUAL
19 INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET THE
20 REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

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

23 **39-22-3802. Voluntary contribution designation - procedure.**

24 For income tax years commencing on or after January 1, 2016, ~~but prior~~
25 ~~to January 1, 2021~~, the Colorado state individual income tax return form
26 must contain a line whereby each individual taxpayer may designate the
27 amount of the contribution, if any, the individual wishes to make to the

1 unwanted horse fund created in section 39-22-3803 (1).

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

4 **39-22-3804. Repeal of part.** This part 38 is repealed, effective
5 January 1 2022, ~~unless the voluntary contribution to the unwanted horse~~
6 ~~fund established by this part 38 is continued or reestablished by the~~
7 ~~general assembly acting by bill prior to that date~~ OF THE INCOME TAX
8 YEAR FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES
9 WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES THAT THE
10 UNWANTED HORSE FUND VOLUNTARY CONTRIBUTION WILL NO LONGER
11 APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE
12 TO MEET THE REQUIREMENTS OF SECTION 39-22-1001 (5)(a).

13 **SECTION 14. Act subject to petition - effective date.** This act
14 takes effect at 12:01 a.m. on the day following the expiration of the
15 ninety-day period after final adjournment of the general assembly; except
16 that, if a referendum petition is filed pursuant to section 1 (3) of article V
17 of the state constitution against this act or an item, section, or part of this
18 act within such period, then the act, item, section, or part will not take
19 effect unless approved by the people at the general election to be held in
20 November 2022 and, in such case, will take effect on the date of the
21 official declaration of the vote thereon by the governor.