

First Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO

REVISED

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

LLS NO. 11-0591.01 Troy Bratton

HOUSE BILL 11-1071

HOUSE SPONSORSHIP

Hamner,

SENATE SPONSORSHIP

Bacon,

House Committees

Finance
Appropriations

Senate Committees

Finance
Appropriations

A BILL FOR AN ACT

101 CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION
102 BENEFITING THE ROUNDUP RIVER RANCH FUND THAT APPEARS
103 ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS, AND
104 MAKING AN APPROPRIATION THEREFOR.

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://www.leg.state.co.us/billsummaries>.)

The bill creates the Roundup River Ranch fund (fund) in the state treasury. For the 3 income tax years commencing on or after January 1

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

SENATE
Am ended 2nd Reading
April 12, 2011

HOUSE
3rd Reading Unam ended
February 23, 2011

HOUSE
Am ended 2nd Reading
February 22, 2011

of the year in which the executive director of the department of revenue certifies to the revisor of statutes that there is a space on the income tax return form, the bill requires a voluntary contribution designation line for the fund to appear on state individual income tax return forms.

The department of revenue (department) must determine annually the total amount designated to the fund and report that amount to the state treasurer and the general assembly. The state treasurer shall credit that amount to the fund.

Finally, the general assembly must appropriate annually from the fund to the department its costs of administering contributions to the fund. All moneys remaining in the fund at the end of a fiscal year shall be transferred to the Roundup River Ranch, a Colorado nonprofit organization.

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

2 **SECTION 1. 39-22-1001, Colorado Revised Statutes, is amended**
3 **BY THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS to**
4 **read:**

5 **39-22-1001. Limitation on the duration of voluntary**
6 **contribution programs - queue. (7) AS SPECIFIED IN SUBSECTION (6) OF**
7 **THIS SECTION, NO MORE THAN FIFTEEN VOLUNTARY CONTRIBUTIONS SHALL**
8 **APPEAR ON COLORADO INCOME TAX RETURN FORMS IN ANY INCOME TAX**
9 **YEAR. IF THE GENERAL ASSEMBLY, ACTING BY BILL IN ANY YEAR,**
10 **REQUIRES MORE VOLUNTARY CONTRIBUTIONS TO APPEAR ON THE INCOME**
11 **TAX RETURN FORM THAN THERE ARE LINES AVAILABLE ON THE FORM, AN**
12 **EXISTING VOLUNTARY CONTRIBUTION THAT IS RENEWED OR CONTINUED**
13 **SHALL TAKE PRECEDENCE AND BE PLACED ON THE FORM OVER A**
14 **VOLUNTARY CONTRIBUTION THAT DOES NOT APPEAR ON THE FORM AND IS**
15 **NOT BEING RENEWED OR CONTINUED. ANY VOLUNTARY CONTRIBUTION**
16 **THAT DOES NOT APPEAR ON THE FORM AND IS NOT BEING RENEWED OR**
17 **CONTINUED BUT DOES NOT TAKE EFFECT PURSUANT TO THIS SUBSECTION**
18 **(7) SHALL BE PLACED IN THE QUEUE CREATED BY SUBSECTION (8) OF THIS**

1 SECTION AND SHALL ONLY BECOME EFFECTIVE IN ANY YEAR IN WHICH
2 THERE IS A LINE AVAILABLE ON THE INCOME TAX RETURN FORM, AS
3 SPECIFIED IN SUBSECTION (8) OF THIS SECTION.

4 (8) (a) IF THE GENERAL ASSEMBLY, ACTING BY BILL IN ANY YEAR,
5 REQUIRES MORE VOLUNTARY CONTRIBUTIONS TO APPEAR ON THE INCOME
6 TAX RETURN FORM THAN THERE ARE LINES AVAILABLE ON THE FORM, ANY
7 VOLUNTARY CONTRIBUTION THAT IS TO APPEAR ON THE FORM FOR THE
8 FIRST TIME SHALL, NOTWITHSTANDING THE LANGUAGE IN OR THE
9 EFFECTIVE DATE OF THE BILL CREATING THE VOLUNTARY CONTRIBUTION,
10 BE PLACED IN A QUEUE, WHICH QUEUE IS HEREBY CREATED. THE ORDER
11 OF VOLUNTARY CONTRIBUTIONS THAT ARE PLACED IN THE QUEUE SHALL
12 BE DETERMINED BY THE DATE AND TIME ON WHICH THE GOVERNOR SIGNS
13 THE BILL CREATING THE VOLUNTARY CONTRIBUTION, OR AT SUCH TIME
14 THAT THE BILL BECOMES LAW WITHOUT THE GOVERNOR'S SIGNATURE,
15 WITH THE BILL THAT WAS SIGNED OR BECOMES LAW WITHOUT A
16 SIGNATURE FIRST IN TIME BEING FIRST IN THE QUEUE, THE BILL THAT WAS
17 SIGNED OR BECOMES LAW WITHOUT A SIGNATURE NEXT IN TIME BEING
18 SECOND IN THE QUEUE, AND SO ON.

19 (b) ON NOVEMBER 1 OF EACH YEAR, THE EXECUTIVE DIRECTOR
20 SHALL CERTIFY TO THE REVISOR OF STATUTES THE AMOUNT OF LINES
21 AVAILABLE FOR VOLUNTARY CONTRIBUTIONS ON THE INCOME TAX RETURN
22 FORM FOR THE STATE INCOME TAX YEAR COMMENCING ON JANUARY 1 OF
23 THE FOLLOWING YEAR.

24 (c) IF A LINE BECOMES AVAILABLE ON THE INCOME TAX RETURN
25 FORM, AND NOTWITHSTANDING THE LANGUAGE IN OR THE EFFECTIVE DATE
26 OF THE BILL CREATING THE VOLUNTARY CONTRIBUTION, THE VOLUNTARY
27 CONTRIBUTION FIRST IN THE QUEUE SHALL APPEAR ON THE FORM FOR THE

1 NUMBER OF CONSECUTIVE TAX YEARS SPECIFIED IN THE PART CREATING
2 THE VOLUNTARY CONTRIBUTION BEGINNING WITH THE TAX YEAR
3 IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR
4 CERTIFIES THAT THERE IS A LINE AVAILABLE AS SPECIFIED IN PARAGRAPH
5 (b) OF THIS SUBSECTION (8). IF THERE ARE TWO LINES AVAILABLE ON THE
6 FORM, THE VOLUNTARY CONTRIBUTION THAT IS SECOND IN THE QUEUE
7 SHALL APPEAR ON THE FORM FOR THE NUMBER OF CONSECUTIVE TAX
8 YEARS SPECIFIED IN THE PART CREATING THE VOLUNTARY CONTRIBUTION
9 BEGINNING WITH THE TAX YEAR IMMEDIATELY FOLLOWING THE YEAR IN
10 WHICH THE EXECUTIVE DIRECTOR CERTIFIES THAT THERE ARE LINES
11 AVAILABLE AS SPECIFIED IN PARAGRAPH (b) OF THIS SUBSECTION (8), AND
12 SO ON.

13 **SECTION 2.** Article 22 of title 39, Colorado Revised Statutes, is
14 amended BY THE ADDITION OF A NEW PART to read:

15 PART 39
16 ROUNDUP RIVER RANCH
17 VOLUNTARY CONTRIBUTION

18 **39-22-3901. Legislative declaration.** (1) THE GENERAL
19 ASSEMBLY HEREBY FINDS AND DECLARES THAT:

20 (a) THERE ARE OVER THIRTY-FOUR THOUSAND CHILDREN BETWEEN
21 THE AGES OF SEVEN AND SEVENTEEN SUFFERING FROM SERIOUS DISEASES
22 AND MEDICAL CONDITIONS IN THE ROCKY MOUNTAIN REGION;

23 (b) EIGHTY-SIX PERCENT OF THESE CHILDREN ARE UNABLE TO
24 ATTEND A CAMP BECAUSE THERE IS NOT A CHILDREN'S CAMP THAT CAN
25 ACCOMMODATE SERIOUS MEDICAL CONDITIONS IN THE ROCKY MOUNTAIN
26 REGION;

27 (c) ROUNDUP RIVER RANCH IS A COLORADO 501(c)(3) NONPROFIT

1 ORGANIZATION THAT HAS COMPLETED A TWENTY MILLION DOLLAR
2 CAPITAL CAMPAIGN AND IS CONSTRUCTING A STATE-OF-THE-ART
3 CHILDREN'S CAMP IN EAGLE COUNTY, COLORADO, TO ACCOMMODATE
4 CHILDREN WITH SERIOUS MEDICAL CONDITIONS;

5 (d) ROUNDUP RIVER RANCH IS A MEMBER OF THE ASSOCIATION OF
6 HOLE IN THE WALL CAMPS, THE WORLD'S LARGEST FAMILY OF CHILDREN'S
7 MEDICAL SPECIALTY CAMPS;

8 (e) BEGINNING IN 2011, ROUNDUP RIVER RANCH WILL PROVIDE
9 FREE, YEAR-ROUND PROGRAMS TO CHILDREN BETWEEN THE AGES OF
10 SEVEN AND SEVENTEEN YEARS WHO SUFFER FROM A WIDE VARIETY OF
11 LIFE-THREATENING ILLNESSES, INCLUDING, BUT NOT LIMITED TO, ASTHMA,
12 BLOOD DISORDERS, CANCER, DIABETES, SOLID ORGAN TRANSPLANTS, AND
13 OTHER SERIOUS MEDICAL CONDITIONS;

14 (f) THE CAMP WILL ANNUALLY ACCOMMODATE SEVEN HUNDRED
15 FIFTY CHILDREN SUFFERING FROM SERIOUS MEDICAL CONDITIONS;

16 (g) ROUNDUP RIVER RANCH HAS THE CAPACITY AND STRATEGIC
17 PLAN TO EXPAND TO ANNUALLY ACCOMMODATE ONE THOUSAND FIVE
18 HUNDRED CAMPERS; AND

19 (h) ROUNDUP RIVER RANCH WILL PROVIDE POSITIVE
20 RECREATIONAL EXPERIENCES FOR CHILDREN WITH SERIOUS ILLNESSES IN
21 AN ENVIRONMENT WHERE THE CHILDREN ARE UNDERSTOOD, ACCEPTED,
22 AND CARED FOR. JUVENILE-ORIENTED HEALTH CAMPS HAVE PROVEN TO
23 REDUCE ANXIETY AND DEPRESSION RELATED TO ILLNESS AND LOWER
24 ANNUAL MEDICAL COSTS.

25 (2) IN ORDER TO ASSIST THE ROUNDUP RIVER RANCH IN
26 FULFILLING ITS MISSION, THE GENERAL ASSEMBLY RECOGNIZES THAT
27 MANY CITIZENS OF COLORADO MAY BE WILLING TO PROVIDE MONEYS TO

1 ASSIST IN ITS EFFORTS. IT IS THEREFORE THE INTENT OF THE GENERAL
2 ASSEMBLY TO PROVIDE COLORADANS THE OPPORTUNITY TO SUPPORT THE
3 EFFORTS OF ROUNDUP RIVER RANCH BY ALLOWING CITIZENS TO MAKE A
4 VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX RETURN FORM
5 TO THE ROUNDUP RIVER RANCH FUND FOR SUCH A PURPOSE.

6 **39-22-3902. Voluntary contribution designation - procedure**
7 **- effective date.** FOR THE FIVE CONSECUTIVE INCOME TAX YEARS
8 IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR
9 FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS
10 SPECIFIED IN SECTION 39-22-1001 (8) THAT A LINE HAS BECOME
11 AVAILABLE AND THE ROUNDUP RIVER RANCH VOLUNTARY CONTRIBUTION
12 IS NEXT IN THE QUEUE, THE COLORADO STATE INDIVIDUAL INCOME TAX
13 RETURN FORM SHALL CONTAIN A LINE WHEREBY EACH INDIVIDUAL
14 TAXPAYER MAY DESIGNATE THE AMOUNT OF THE CONTRIBUTION, IF ANY,
15 THE INDIVIDUAL WISHES TO MAKE TO THE ROUNDUP RIVER RANCH FUND
16 CREATED IN SECTION 39-22-3903 (1).

17

18 **39-22-3903. Contributions credited to the Roundup River**
19 **Ranch fund - creation - appropriation.** (1) THE DEPARTMENT OF
20 REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED
21 PURSUANT TO SECTION 39-22-3902 AND SHALL REPORT THAT AMOUNT TO
22 THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE
23 TREASURER SHALL CREDIT THAT AMOUNT TO THE ROUNDUP RIVER RANCH
24 FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL
25 INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN
26 THE FUND SHALL BE CREDITED TO THE FUND.

27 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY

1 FROM THE ROUNDUP RIVER RANCH FUND TO THE DEPARTMENT OF
2 REVENUE ITS COSTS OF ADMINISTERING MONEYS DESIGNATED AS
3 CONTRIBUTIONS TO THE FUND. ALL MONEYS REMAINING IN THE FUND AT
4 THE END OF THE FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION
5 TO THE DEPARTMENT, SHALL BE TRANSFERRED TO ROUNDUP RIVER
6 RANCH, A REGISTERED NONPROFIT ORGANIZATION PURSUANT TO SECTION
7 501 (c) (3) OF THE INTERNAL REVENUE CODE.

8 **39-22-3904. Repeal of part.** THIS PART 39 IS REPEALED,
9 EFFECTIVE JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING THE
10 YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION
11 WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8)
12 THAT A LINE HAS BECOME AVAILABLE AND THE ROUNDUP RIVER RANCH
13 VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE. UNLESS THE
14 VOLUNTARY CONTRIBUTION TO THE ROUNDUP RIVER RANCH FUND
15 ESTABLISHED BY THIS PART 39 IS CONTINUED OR REESTABLISHED BY THE
16 GENERAL ASSEMBLY ACTING BY BILL PRIOR TO SAID DATE.

17 **SECTION 3. Appropriation.** (1) In addition to any other
18 appropriation, there is hereby appropriated, out of any moneys in the
19 roundup river ranch fund created in section 3-22-3903 (1), Colorado
20 Revised Statutes, not otherwise appropriated, to the department of
21 revenue, for allocation to the information technology division, for the
22 fiscal year beginning July 1, 2011, the sum of twenty-nine thousand six
23 hundred dollars (\$29,600) cash funds, or so much thereof as may be
24 necessary, for the implementation of this act.

25 (2) In addition to any other appropriation, there is hereby
26 appropriated to the governor - lieutenant governor - state planning and
27 budgeting, for allocation to the office of information technology, for the

1 fiscal year beginning July 1, 2011, the sum of twenty-nine thousand six
2 hundred dollars (\$29,600), or so much thereof as may be necessary, for
3 the provision of programming services to the department of revenue
4 related to the implementation of this act. Said sum shall be from
5 reappropriated funds received from the department of revenue out of the
6 appropriation made in subsection (1) of this section.

7 **SECTION 4. Act subject to petition - effective date.** This act
8 shall take effect at 12:01 a.m. on the day following the expiration of the
9 ninety-day period after final adjournment of the general assembly (August
10 10, 2011, if adjournment sine die is on May 11, 2011); except that, if a
11 referendum petition is filed pursuant to section 1 (3) of article V of the
12 state constitution against this act or an item, section, or part of this act
13 within such period, then the act, item, section, or part shall not take effect
14 unless approved by the people at the general election to be held in
15 November 2012 and shall take effect on the date of the official
16 declaration of the vote thereon by the governor.