First Regular Session Sixty-eighth General Assembly STATE OF COLORADO

INTRODUCED

LLS NO. 11-0591.01 Troy Bratton

HOUSE BILL 11-1071

HOUSE SPONSORSHIP

Hamner,

Bacon,

SENATE SPONSORSHIP

House Committees Finance **Senate Committees**

A BILL FOR AN ACT

101	CONCERNING	THE	VOLUNTARY	CONTRIBUTION	DESIGNATION
102	BENEFITING THE ROUNDUP RIVER RANCH FUND THAT APPEARS				
103	ON THE S	STATE	INDIVIDUAL IN	COME TAX RETUR	N FORMS.

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 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.** Article 22 of title 39, Colorado Revised Statutes, is 3 amended BY THE ADDITION OF A NEW PART to read: 4 **PART 39** 5 ROUNDUP RIVER RANCH 6 VOLUNTARY CONTRIBUTION 7 39-22-3901. Legislative declaration. (1) THE GENERAL 8 ASSEMBLY HEREBY FINDS AND DECLARES THAT: 9 (a) THERE ARE OVER THIRTY-FOUR THOUSAND CHILDREN BETWEEN 10 THE AGES OF SEVEN AND SEVENTEEN SUFFERING FROM SERIOUS DISEASES 11 AND MEDICAL CONDITIONS IN THE ROCKY MOUNTAIN REGION; 12 (b) EIGHTY-SIX PERCENT OF THESE CHILDREN ARE UNABLE TO 13 ATTEND A CAMP BECAUSE THERE IS NOT A CHILDREN'S CAMP THAT CAN 14 ACCOMMODATE SERIOUS MEDICAL CONDITIONS IN THE ROCKY MOUNTAIN 15 **REGION:** 16 (c) ROUNDUP RIVER RANCH IS A COLORADO 501(c) (3) NONPROFIT 17 ORGANIZATION THAT HAS COMPLETED A TWENTY MILLION DOLLAR CAPITAL CAMPAIGN AND IS CONSTRUCTING A STATE-OF-THE-ART 18 19 CHILDREN'S CAMP IN EAGLE COUNTY, COLORADO, TO ACCOMMODATE

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1 CHILDREN WITH SERIOUS MEDICAL CONDITIONS;

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

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

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

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

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

(2) IN ORDER TO ASSIST THE ROUNDUP RIVER RANCH IN
FULFILLING ITS MISSION, THE GENERAL ASSEMBLY RECOGNIZES THAT
MANY CITIZENS OF COLORADO MAY BE WILLING TO PROVIDE MONEYS TO
ASSIST IN ITS EFFORTS. IT IS THEREFORE THE INTENT OF THE GENERAL
ASSEMBLY TO PROVIDE COLORADANS THE OPPORTUNITY TO SUPPORT THE
EFFORTS OF ROUNDUP RIVER RANCH BY ALLOWING CITIZENS TO MAKE A

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1 VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME TAX RETURN FORM

2 TO THE ROUNDUP RIVER RANCH FUND FOR SUCH A PURPOSE.

3 **39-22-3902.** Voluntary contribution designation - procedure 4 - effective date. (1) FOR THE THREE CONSECUTIVE INCOME TAX YEARS 5 IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR 6 FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS 7 SPECIFIED IN SUBSECTION (2) OF THIS SECTION, THE COLORADO STATE 8 INDIVIDUAL INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY 9 EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE 10 CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE 11 ROUNDUP RIVER RANCH FUND CREATED IN SECTION 39-22-3903 (1).

(2) THIS PART 39 SHALL TAKE EFFECT ON SEPTEMBER 30 OF THE
YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION
WITH THE REVISOR OF STATUTES THAT THERE ARE NO MORE THAN
FOURTEEN OTHER LINES ON THE COLORADO STATE INDIVIDUAL INCOME
TAX RETURN FORM FOR VOLUNTARY CONTRIBUTIONS FOR THE STATE
INCOME TAX YEAR COMMENCING IN JANUARY OF THE FOLLOWING YEAR.

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 PURSUANT TO SECTION 39-22-3902 AND SHALL REPORT THAT AMOUNT TO 21 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

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

39-22-3904. Repeal of part. This part 39 is repealed,
effective January 1 of the fourth income tax year following the
year in which the executive director files written certification
with the revisor of statutes as specified in section 39-22-3902 (2),
unless the voluntary contribution to the Roundup River Ranch
fund established by this part 39 is continued or reestablished by
the general assembly acting by bill prior to said date.

15 **SECTION 2.** Act subject to petition - effective date. This act 16 shall take effect at 12:01 a.m. on the day following the expiration of the 17 ninety-day period after final adjournment of the general assembly (August 18 10, 2011, if adjournment sine die is on May 11, 2011); except that, if a 19 referendum petition is filed pursuant to section 1 (3) of article V of the 20 state constitution against this act or an item, section, or part of this act 21 within such period, then the act, item, section, or part shall not take effect 22 unless approved by the people at the general election to be held in 23 November 2012 and shall take effect on the date of the official 24 declaration of the vote thereon by the governor.