

**First Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO**

ENGROSSED

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

LLS NO. 11-0907.01 Troy Bratton

HOUSE BILL 11-1295

HOUSE SPONSORSHIP

Acree, Scott, Solano

SENATE SPONSORSHIP

Newell, Roberts

House Committees

Finance
Appropriations

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING VOLUNTARY CONTRIBUTIONS ON THE STATE INDIVIDUAL**
102 **INCOME TAX RETURN FORM, AND, IN CONNECTION THEREWITH,**
103 **REQUIRING THE DEPARTMENT OF REVENUE TO PERIODICALLY**
104 **POST THE AMOUNT OF DONATIONS RECEIVED AND REQUIRING**
105 **THAT A VOLUNTARY CONTRIBUTION DESIGNATION LINE FOR THE**
106 **COLORADO MULTIPLE SCLEROSIS FUND APPEAR ON THE STATE**
107 **INDIVIDUAL INCOME TAX RETURN FORM, AND MAKING AN**
108 **APPROPRIATION THEREFORE.**

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

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.*

HOUSE
Amended 2nd Reading
May 2, 2011

applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)

The bill requires the department of revenue to post and periodically update on its official web site the amount of donations received for each voluntary contribution appearing on the state individual income tax return form.

For income tax years commencing on or after January 1, 2011, but before January 1, 2016, the bill requires a voluntary contribution designation line for the Colorado multiple sclerosis fund to appear on the state individual income tax return form.

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

1 WHICH THERE IS A LINE AVAILABLE ON THE INCOME TAX RETURN FORM, AS
2 SPECIFIED IN SUBSECTION (8) OF THIS SECTION.

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

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

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

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

12 (9) THE DEPARTMENT OF REVENUE SHALL POST AND PERIODICALLY
13 UPDATE ON ITS OFFICIAL WEB SITE THE AMOUNT OF DONATIONS RECEIVED
14 FOR EACH VOLUNTARY CONTRIBUTION APPEARING ON THE COLORADO
15 STATE INDIVIDUAL INCOME TAX RETURN FORM.

16 **SECTION 2.** 39-22-3202, Colorado Revised Statutes, is amended
17 to read:

18 **39-22-3202. Voluntary contribution designation - procedure.**
19 For THE FIVE CONSECUTIVE income tax years ~~commencing on or after~~
20 ~~January 1, 2009, but prior to January 1, 2012,~~ IMMEDIATELY FOLLOWING
21 THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN
22 CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION
23 39-22-1001 (8) THAT A LINE HAS BECOME AVAILABLE AND THE COLORADO
24 MULTIPLE SCLEROSIS FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE
25 QUEUE, the Colorado state individual income tax return form shall contain
26 a line whereby each individual taxpayer may designate the amount of the
27 contribution, if any, the individual wishes to make to the COLORADO

1 multiple sclerosis fund created in section 39-22-3203.

2 **SECTION 3.** 39-22-3203, Colorado Revised Statutes, is amended
3 to read:

4 **39-22-3203. Contributions credited to the Colorado multiple**
5 **sclerosis fund - creation - appropriation.** (1) The department of
6 revenue shall determine annually the total amount designated pursuant to
7 section 39-22-3202 and shall report that amount to the state treasurer and
8 to the general assembly. The state treasurer shall credit that amount to the
9 COLORADO multiple sclerosis fund, which fund is hereby created in the
10 state treasury. All interest derived from the deposit and investment of
11 moneys in the fund shall be credited to the fund.

12 (2) The general assembly shall appropriate annually from the
13 COLORADO multiple sclerosis fund to the department of revenue its costs
14 of administering moneys designated as contributions to the fund. All
15 moneys remaining in the fund at the end of a fiscal year, after subtracting
16 the appropriation to the department, shall be transferred to the National
17 Multiple Sclerosis Society, Colorado chapter, a Colorado nonprofit
18 organization. The National Multiple Sclerosis Society, Colorado chapter,
19 shall administer the moneys in furtherance of the work of the National
20 Multiple Sclerosis Society statewide.

21 **SECTION 4.** 39-22-3204, Colorado Revised Statutes, is amended
22 to read:

23 **39-22-3204. Repeal of part.** This part 32 is repealed, effective
24 ~~January 1, 2013~~, JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING
25 THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN
26 CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION
27 39-22-1001 (8) THAT A LINE HAS BECOME AVAILABLE AND THE COLORADO

1 MULTIPLE SCLEROSIS FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE
2 QUEUE, unless the voluntary contribution to the COLORADO multiple
3 sclerosis fund established by section 39-22-3203 is continued or
4 reestablished by the general assembly acting by bill prior to said date.

5 **SECTION 5. Appropriation.** (1) In addition to any other
6 appropriation, there is hereby appropriated, out of any moneys in the
7 Colorado multiple sclerosis fund created in section 39-22-3203 (1),
8 Colorado Revised Statutes, not otherwise appropriated, to the department
9 of revenue, for allocation to the information technology division, for the
10 fiscal year beginning July 1, 2011, the sum of twenty-nine thousand six
11 hundred dollars (\$29,600) cash funds, or so much thereof as may be
12 necessary, for the implementation of this act.

13 (2) In addition to any other appropriation, there is hereby
14 appropriated to the governor - lieutenant governor - state planning and
15 budgeting, for allocation to the office of information technology, for the
16 fiscal year beginning July 1, 2011, sum of twenty-nine thousand six
17 hundred dollars (\$29,600), or so much thereof as may be necessary, for
18 the provision of programming services to the department of revenue
19 related to the implementation of this act. Said sum shall be from
20 reappropriated funds received from the department of revenue out of the
21 appropriation made in subsection (1) of this section.

22 **SECTION 6. Safety clause.** The general assembly hereby finds,
23 determines, and declares that this act is necessary for the immediate
24 preservation of the public peace, health, and safety.