First Regular Session Sixty-eighth General Assembly STATE OF COLORADO

REVISED

This Version Includes All Amendments Adopted on Second Reading in the Second House SENATE BILL 11-102

LLS NO. 11-0350.01 Troy Bratton

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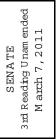
A BILL FOR AN ACT

101	CONCERNING	THE	VOLUNTARY	CONTRIBUTION	DESIGNATION
102	BENEFIT	ING TH	HE FAMILIES IN	ACTION FOR ME	ENTAL HEALTH
103	FUND TH	IAT AP	PEARS ON THE	STATE INDIVIDUA	L INCOME TAX
104	RETURN	FORM:	S, AND MAKING	AN APPROPRIATIO	ON 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.)

For income tax years commencing on or after January 1, 2011, but before January 1, 2014, the bill requires a voluntary contribution



ended 2nd Reading

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designation line for the Families in Action for Mental Health fund (fund) to appear on state individual income tax return forms.

The department of revenue 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 of revenue 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 Mental Health America of Colorado, the fiscal manager for Families in Action for Mental Health.

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
19	SECTION AND SHALL ONLY BECOME EFFECTIVE IN ANY YEAR IN WHICH

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2 <u>SPECIFIED IN SUBSECTION (8) OF THIS SECTION.</u>

(8) (a) IF THE GENERAL ASSEMBLY, ACTING BY BILL IN ANY YEAR,
REQUIRES MORE VOLUNTARY CONTRIBUTIONS TO APPEAR ON THE INCOME
TAX RETURN FORM THAN THERE ARE LINES AVAILABLE ON THE FORM, ANY
VOLUNTARY CONTRIBUTION THAT IS TO APPEAR ON THE FORM FOR THE
FIRST TIME SHALL, NOTWITHSTANDING THE LANGUAGE IN OR THE
EFFECTIVE DATE OF THE BILL CREATING THE VOLUNTARY CONTRIBUTION,
BE PLACED IN A QUEUE, WHICH QUEUE IS HEREBY CREATED. THE ORDER
OF VOLUNTARY CONTRIBUTIONS THAT ARE PLACED IN THE QUEUE SHALL
BE DETERMINED BY THE DATE AND TIME ON WHICH THE GOVERNOR SIGNS
THE BILL CREATING THE VOLUNTARY CONTRIBUTION, OR AT SUCH TIME
THAT THE BILL BECOMES LAW WITHOUT THE GOVERNOR'S SIGNATURE,
WITH THE BILL THAT WAS SIGNED OR BECOMES LAW WITHOUT A
SIGNATURE <u>FIRST IN TIME BEING FIRST IN THE QUEUE, THE BILL THAT WAS</u>
<u>SIGNED</u> OR BECOMES LAW WITHOUT A SIGNATURE <u>NEXT IN TIME BEING</u>
SECOND IN THE QUEUE, AND SO ON.
(b) ON NOVEMBER 1 OF EACH YEAR, THE EXECUTIVE DIRECTOR
SHALL CERTIFY TO THE REVISOR OF STATUES THE AMOUNT OF LINES
AVAILABLE FOR VOLUNTARY CONTRIBUTIONS ON THE INCOME TAX RETURN
FORM FOR THE STATE INCOME TAX YEAR COMMENCING ON JANUARY 1 OF
THE FOLLOWING YEAR.
(c) IF A LINE BECOMES AVAILABLE ON THE INCOME TAX RETURN
FORM, AND NOTWITHSTANDING THE LANGUAGE IN OR THE EFFECTIVE DATE
OF THE BILL CREATING THE VOLUNTARY CONTRIBUTION, THE VOLUNTARY
CONTRIBUTION FIRST IN THE QUEUE SHALL APPEAR ON THE FORM FOR THE
NUMBER OF <u>CONSECUTIVE TAX YEARS</u> 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	<u>SO ON.</u>
12	SECTION 2. Article 22 of title 39, Colorado Revised Statutes, is
13	amended BY THE ADDITION OF A NEW PART to read:
14	PART 39
14	PARI 39
14 15	FAMILIES IN ACTION FOR MENTAL HEALTH
15	FAMILIES IN ACTION FOR MENTAL HEALTH
15 16	FAMILIES IN ACTION FOR MENTAL HEALTH VOLUNTARY CONTRIBUTION
15 16 17	FAMILIES IN ACTION FOR MENTAL HEALTHVOLUNTARY CONTRIBUTION39-22-3901. Legislative declaration. (1) The General
15 16 17 18	FAMILIES IN ACTION FOR MENTAL HEALTH VOLUNTARY CONTRIBUTION 39-22-3901. Legislative declaration. (1) The general ASSEMBLY HEREBY FINDS AND DECLARES THAT:
15 16 17 18 19	 FAMILIES IN ACTION FOR MENTAL HEALTH VOLUNTARY CONTRIBUTION 39-22-3901. Legislative declaration. (1) The general ASSEMBLY HEREBY FINDS AND DECLARES THAT: (a) FAMILIES IN ACTION FOR MENTAL HEALTH IS A
15 16 17 18 19 20	FAMILIES IN ACTION FOR MENTAL HEALTH VOLUNTARY CONTRIBUTION 39-22-3901. Legislative declaration. (1) The general ASSEMBLY HEREBY FINDS AND DECLARES THAT: (a) FAMILIES IN ACTION FOR MENTAL HEALTH IS A COLLABORATION OF MENTAL HEALTH ADVOCACY ORGANIZATIONS
15 16 17 18 19 20 21	FAMILIES IN ACTION FOR MENTAL HEALTH VOLUNTARY CONTRIBUTION 39-22-3901. Legislative declaration. (1) The general ASSEMBLY HEREBY FINDS AND DECLARES THAT: (a) FAMILIES IN ACTION FOR MENTAL HEALTH IS A COLLABORATION OF MENTAL HEALTH ADVOCACY ORGANIZATIONS INCLUDING MENTAL HEALTH AMERICA OF COLORADO, WHICH SERVES AS
15 16 17 18 19 20 21 22	FAMILIES IN ACTION FOR MENTAL HEALTH VOLUNTARY CONTRIBUTION 39-22-3901. Legislative declaration. (1) The general ASSEMBLY HEREBY FINDS AND DECLARES THAT: (a) FAMILIES IN ACTION FOR MENTAL HEALTH IS A COLLABORATION OF MENTAL HEALTH ADVOCACY ORGANIZATIONS INCLUDING MENTAL HEALTH AMERICA OF COLORADO, WHICH SERVES AS THE FISCAL MANAGER FOR FAMILIES IN ACTION FOR MENTAL HEALTH;
 15 16 17 18 19 20 21 22 23 	FAMILIES IN ACTION FOR MENTAL HEALTH VOLUNTARY CONTRIBUTION 39-22-3901. Legislative declaration. (1) The general ASSEMBLY HEREBY FINDS AND DECLARES THAT: (a) FAMILIES IN ACTION FOR MENTAL HEALTH IS A COLLABORATION OF MENTAL HEALTH ADVOCACY ORGANIZATIONS INCLUDING MENTAL HEALTH AMERICA OF COLORADO, WHICH SERVES AS THE FISCAL MANAGER FOR FAMILIES IN ACTION FOR MENTAL HEALTH; (b) A LACK OF ACCESS TO MENTAL HEALTH SERVICES IS OFTEN
 15 16 17 18 19 20 21 22 23 24 	FAMILIES IN ACTION FOR MENTAL HEALTH VOLUNTARY CONTRIBUTION 39-22-3901. Legislative declaration. (1) The general ASSEMBLY HEREBY FINDS AND DECLARES THAT: (a) FAMILIES IN ACTION FOR MENTAL HEALTH IS A COLLABORATION OF MENTAL HEALTH ADVOCACY ORGANIZATIONS INCLUDING MENTAL HEALTH AMERICA OF COLORADO, WHICH SERVES AS THE FISCAL MANAGER FOR FAMILIES IN ACTION FOR MENTAL HEALTH; (b) A LACK OF ACCESS TO MENTAL HEALTH SERVICES IS OFTEN CITED AS ONE OF THE TOP FIVE HEALTH THREATS WITHIN COLORADO;
 15 16 17 18 19 20 21 22 23 24 25 	FAMILIES IN ACTION FOR MENTAL HEALTH VOLUNTARY CONTRIBUTION 39-22-3901. Legislative declaration. (1) The GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT: (a) FAMILIES IN ACTION FOR MENTAL HEALTH IS A COLLABORATION OF MENTAL HEALTH ADVOCACY ORGANIZATIONS INCLUDING MENTAL HEALTH AMERICA OF COLORADO, WHICH SERVES AS THE FISCAL MANAGER FOR FAMILIES IN ACTION FOR MENTAL HEALTH; (b) A LACK OF ACCESS TO MENTAL HEALTH SERVICES IS OFTEN CITED AS ONE OF THE TOP FIVE HEALTH THREATS WITHIN COLORADO; (c) COLORADO HAS BEEN RANKED AS THE EIGHTEENTH MOST

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1 UNITED STATES;

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(e) SUBSTANCE USE DISORDERS AND MENTAL HEALTH CONDITIONS
 ARE COLORADO'S MOST PREVALENT CHRONIC ILLNESSES; AND

4 (f) CHILDREN AND ADOLESCENTS MAKE UP NEARLY TWENTY-FIVE
5 PERCENT OF COLORADO'S POPULATION, YET THEY ACCOUNT FOR
6 THIRTY-THREE PERCENT OF THE SEVERE MENTAL HEALTH NEEDS IN THE
7 STATE.

8 (2) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT
9 FAMILIES IN ACTION FOR MENTAL HEALTH:

10 (a) OFFERS STATEWIDE MENTAL HEALTH EDUCATION, ADVOCACY,
11 INFORMATION AND REFERRALS, SUPPORT GROUPS, AND FAMILY PROGRAMS
12 TO ALL COLORADANS IN NEED;

(b) PROMOTES SUICIDE PREVENTION EFFORTS AND EDUCATION;

14 (c) INCREASES ACCESS TO APPROPRIATE MENTAL HEALTH
15 SERVICES, THUS STRENGTHENING AND ENHANCING COLORADO'S MENTAL
16 HEALTH SAFETY NET SYSTEM;

17 (d) ENSURES THAT FAMILIES OBTAIN COMMUNITY SUPPORT AND
18 SERVICES SO THAT CHILDREN GROW UP HEALTHY AND ARE ABLE TO
19 MAXIMIZE THEIR POTENTIAL;

20 (e) EDUCATES COLORADANS ABOUT MENTAL HEALTH TO REDUCE
 21 STIGMAS; AND

(f) EMPOWERS THOSE LIVING WITH MENTAL HEALTH CONDITIONS
 TO ACHIEVE GREATER LEVELS OF WELLNESS AND RECOVERY.

(3) IN ORDER TO ASSIST FAMILIES IN ACTION FOR MENTAL HEALTH
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

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ASSEMBLY TO PROVIDE COLORADANS THE OPPORTUNITY TO SUPPORT THE
 EFFORTS OF FAMILIES IN ACTION FOR MENTAL HEALTH BY ALLOWING
 CITIZENS TO MAKE A VOLUNTARY CONTRIBUTION ON THEIR STATE INCOME
 TAX RETURN FORM TO THE FAMILIES IN ACTION FOR MENTAL HEALTH
 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 FAMILIES IN ACTION FOR MENTAL HEALTH FUND 12 VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE, THE COLORADO STATE 13 INDIVIDUAL INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY 14 EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE 15 CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE 16 FAMILIES IN ACTION FOR MENTAL HEALTH FUND CREATED IN SECTION 17 39-22-3903 (1).

18 **39-22-3903.** Contributions credited to the Families in Action 19 for Mental Health fund - creation - appropriation. (1) THE 20 DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL 21 AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-3902 AND SHALL 22 REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL 23 ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE 24 FAMILIES IN ACTION FOR MENTAL HEALTH FUND, WHICH FUND IS HEREBY 25 CREATED IN THE STATE TREASURY. ALL INTEREST DERIVED FROM THE 26 DEPOSIT AND INVESTMENT OF MONEYS IN THE FUND SHALL BE CREDITED 27 TO THE FUND.

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1 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY 2 FROM THE FAMILIES IN ACTION FOR MENTAL HEALTH FUND TO THE 3 DEPARTMENT OF REVENUE ITS COSTS OF ADMINISTERING MONEYS 4 DESIGNATED AS CONTRIBUTIONS TO THE FUND. ALL MONEYS REMAINING 5 IN THE FUND AT THE END OF THE FISCAL YEAR, AFTER SUBTRACTING THE 6 APPROPRIATION TO THE DEPARTMENT, SHALL BE TRANSFERRED TO 7 MENTAL HEALTH AMERICA OF COLORADO, THE NONPROFIT 8 ORGANIZATION THAT ACTS AS FISCAL MANAGER FOR FAMILIES IN ACTION 9 FOR MENTAL HEALTH.

10 39-22-3904. Repeal of part. THIS PART 39 IS REPEALED, 11 EFFECTIVE JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING THE 12 YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION 13 WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8) 14 THAT A LINE HAS BECOME AVAILABLE AND THE FAMILIES IN ACTION FOR 15 MENTAL HEALTH FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE 16 QUEUE, UNLESS THE VOLUNTARY CONTRIBUTION TO THE FAMILIES IN 17 ACTION FOR MENTAL HEALTH FUND ESTABLISHED BY THIS PART 39 IS 18 CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY 19 BILL PRIOR TO SAID DATE.

20 **SECTION 3.** Appropriation. (1) In addition to any other 21 appropriation, there is hereby appropriated, out of any moneys in the 22 families in action for mental health fund created in Section 39-22-3903 23 (1), Colorado Revised Statutes, not otherwise appropriated, to the 24 department of revenue, for allocation to the information technology 25 division, for the fiscal year beginning July 1, 2011, the sum of 26 twenty-nine thousand six hundred dollars (\$29,600) cash funds, or so 27 much thereof as may be necessary, for the implementation of this act.

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

SECTION 4. Act subject to petition - effective date. This act 10 11 shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 12 10, 2011, if adjournment sine die is on May 11, 2011); except that, if a 13 referendum petition is filed pursuant to section 1 (3) of article V of the 14 15 state constitution against this act or an item, section, or part of this act 16 within such period, then the act, item, section, or part shall not take effect 17 unless approved by the people at the general election to be held in 18 November 2012 and shall take effect on the date of the official 19 declaration of the vote thereon by the governor.