

**Second Regular Session
Seventy-second General Assembly
STATE OF COLORADO**

ENGROSSED

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

LLS NO. 20-0465.01 Megan Waples x4348

HOUSE BILL 20-1049

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A BILL FOR AN ACT

101 **CONCERNING THE REAUTHORIZATION OF THE VOLUNTARY**
102 **CONTRIBUTION ON STATE INDIVIDUAL INCOME TAX RETURNS**
103 **FOR THE HABITAT FOR HUMANITY OF COLORADO FUND.**

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>.)

The bill reauthorizes the Habitat for Humanity of Colorado fund (fund) income tax check-off for an additional 5 years. The fund first appeared on the list of voluntary contributions on the Colorado income tax forms for income tax year 2015. Under current law, it will come off of the form following income tax year 2019. The bill reauthorizes the

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.*

HOUSE
Amended 2nd Reading
February 21, 2020

fund to remain on the form for income tax years 2019 through 2024, and extends the repeal of the relevant statutes to January 1, 2026.

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

2 **SECTION 1.** In Colorado Revised Statutes, **amend** 39-22-4502
3 as follows:

4 **39-22-4502. Voluntary contribution designation - procedure**
5 **- effective date.** For the five consecutive income tax years immediately
6 following the year in which the executive director files written
7 certification with the revisor of statutes as specified in section 39-22-1001
8 (8) that a line on the income tax return form has become available and the
9 Habitat for Humanity of Colorado fund voluntary contribution is next in
10 the queue established pursuant to said section 39-22-1001 (8),
11 COMMENCING ON OR AFTER JANUARY 1, 2019, the Colorado state
12 individual income tax return form shall contain a line whereby each
13 individual taxpayer may designate the amount of the contribution, if any,
14 the individual wishes to make to the Habitat for Humanity of Colorado
15 fund created in section 39-22-4503 (1).

16 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-4504
17 as follows:

18 **39-22-4504. Repeal of part.** This part 45 is repealed, effective
19 January 1 of the sixth income tax year following the year in which the
20 executive director files written certification with the revisor of statutes as
21 specified in section 39-22-1001 (8) that a line has become available and
22 THAT the Habitat for Humanity of Colorado fund voluntary contribution
23 is next in the queue, unless the Habitat for Humanity of Colorado fund
24 established by this part 45 is continued or reestablished by the general
25 assembly acting by bill prior to said date. WILL NO LONGER APPEAR ON

1 THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE TO MEET
2 STATUTORY REQUIREMENTS.

3 **SECTION 3.** In Colorado Revised Statutes, 39-22-1001, **amend**
4 (1)(b) as follows:

5 **39-22-1001. Limitations on voluntary contribution programs**
6 **- queue - notice - reestablishment of certain programs.** (1) (b) There
7 shall be no requirement for a sunset clause for the homeless prevention
8 activities program fund voluntary contribution established in part 13 of
9 this article 22, the western slope military veterans' cemetery voluntary
10 contribution established in part 19 of this article 22, THE HABITAT FOR
11 HUMANITY OF COLORADO FUND VOLUNTARY CONTRIBUTION ESTABLISHED
12 IN PART 45 OF THIS ARTICLE 22, or the donate to a Colorado nonprofit fund
13 voluntary contribution established in part 51 of this article 22. All other
14 voluntary contribution programs shall remain on Colorado income tax
15 returns for the income tax years specified in the part in which the
16 voluntary contribution is established and shall be repealed or
17 reestablished as directed in such part.

18 **SECTION 4. Act subject to petition - effective date.** This act
19 takes effect at 12:01 a.m. on the day following the expiration of the
20 ninety-day period after final adjournment of the general assembly (August
21 5, 2020, if adjournment sine die is on May 6, 2020); except that, if a
22 referendum petition is filed pursuant to section 1 (3) of article V of the
23 state constitution against this act or an item, section, or part of this act
24 within such period, then the act, item, section, or part will not take effect
25 unless approved by the people at the general election to be held in
26 November 2020 and, in such case, will take effect on the date of the
27 official declaration of the vote thereon by the governor.