

First Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 11-0495.01 Troy Bratton

HOUSE BILL 11-1097

HOUSE SPONSORSHIP

Barker,

SENATE SPONSORSHIP

Guzman,

House Committees

Finance
Appropriations

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION**
102 **BENEFITING THE GOODWILL INDUSTRIES 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>.)

For income tax years commencing on or after January 1, 2011, but before January 1, 2021, the bill requires a voluntary contribution

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.

designation line for the Goodwill Industries 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 Goodwill - Colorado, a collaborative of Goodwill Industries of Colorado Springs and Goodwill Industries of Denver.

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 GOODWILL INDUSTRIES

6 VOLUNTARY CONTRIBUTION

7 **39-22-3901. Legislative declaration.** (1) THE GENERAL
8 ASSEMBLY HEREBY FINDS AND DECLARES THAT: GOODWILL - COLORADO
9 IS A PUBLIC SERVICE COLLABORATIVE OF GOODWILL INDUSTRIES OF
10 DENVER AND GOODWILL INDUSTRIES OF COLORADO SPRINGS AND THAT
11 GOODWILL - COLORADO:

12 (a) ESPECIALLY IN TIMES OF ECONOMIC NEED, PROVIDES VALUABLE
13 OPPORTUNITIES FOR COLORADO CITIZENS TO DEVELOP CRITICAL
14 WORKFORCE SKILLS, FIND EMPLOYMENT, AND ADVANCE THEIR CAREERS;

15 (b) HELPS COLORADO CITIZENS WITH DISABILITIES OR
16 DISADVANTAGING WORK CONDITIONS TO REACH THEIR HIGHEST LEVEL OF
17 PERSONAL AND ECONOMIC INDEPENDENCE THROUGH JOB TRAINING AND
18 WORKFORCE DEVELOPMENT PROGRAMS;

19 (c) OFFERS CAREER DEVELOPMENT PROGRAMS, MENTORING, AND

1 INTERNSHIP OPPORTUNITIES TO THOUSANDS OF AT-RISK YOUTH IN
2 COLORADO;

3 (d) MAKES AVAILABLE LOW-COST CLOTHING AND HOUSEHOLD
4 ITEMS TO COLORADO CITIZENS IN THIRTY RETAIL STORES THAT ALSO
5 CREATE NEW JOBS AND GENERATE SALES TAX REVENUE FOR LOCAL
6 COMMUNITIES AND THE STATE; AND

7 (e) ANNUALLY RECYCLES TENS OF MILLIONS OF POUNDS OF
8 CLOTHING AND HOUSEHOLD ITEMS, KEEPING THESE ITEMS OUT OF
9 COLORADO'S LANDFILLS.

10 (2) IN ORDER TO ASSIST GOODWILL - COLORADO, A
11 COLLABORATION OF GOODWILL INDUSTRIES OF COLORADO SPRINGS AND
12 GOODWILL INDUSTRIES OF DENVER, WHICH ARE BOTH REGISTERED
13 NONPROFIT ORGANIZATIONS PURSUANT TO SECTION 501 (c) (3) OF THE
14 INTERNAL REVENUE CODE, IN FULFILLING ITS MISSION, THE GENERAL
15 ASSEMBLY RECOGNIZES THAT MANY CITIZENS OF COLORADO MAY BE
16 WILLING TO PROVIDE MONEYS TO ASSIST IN ITS EFFORTS. IT IS THEREFORE
17 THE INTENT OF THE GENERAL ASSEMBLY TO PROVIDE COLORADANS THE
18 OPPORTUNITY TO SUPPORT THE EFFORTS OF GOODWILL INDUSTRIES OF
19 COLORADO SPRINGS BY ALLOWING CITIZENS TO MAKE A VOLUNTARY
20 CONTRIBUTION ON THEIR STATE INCOME TAX RETURN FORM TO THE
21 GOODWILL INDUSTRIES FUND FOR SUCH A PURPOSE.

22 **39-22-3902. Voluntary contribution designation - procedure**
23 **- effective date.** FOR INCOME TAX YEARS COMMENCING ON OR AFTER
24 JANUARY 1, 2011, BUT PRIOR TO JANUARY 1, 2021, THE COLORADO STATE
25 INDIVIDUAL INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY
26 EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE
27 CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE

1 GOODWILL INDUSTRIES FUND CREATED IN SECTION 39-22-3903 (1).

2 **39-22-3903. Contributions credited to the Goodwill Industries**
3 **fund - creation - appropriation.** (1) THE DEPARTMENT OF REVENUE
4 SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED
5 PURSUANT TO SECTION 39-22-3902 AND SHALL REPORT THAT AMOUNT TO
6 THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE
7 TREASURER SHALL CREDIT THAT AMOUNT TO THE GOODWILL INDUSTRIES
8 FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. ALL
9 INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEYS IN
10 THE FUND SHALL BE CREDITED TO THE FUND.

11 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY
12 FROM THE GOODWILL INDUSTRIES FUND TO THE DEPARTMENT OF REVENUE
13 ITS COSTS OF ADMINISTERING MONEYS DESIGNATED AS CONTRIBUTIONS TO
14 THE FUND. ALL MONEYS REMAINING IN THE FUND AT THE END OF THE
15 FISCAL YEAR, AFTER SUBTRACTING THE APPROPRIATION TO THE
16 DEPARTMENT, SHALL BE TRANSFERRED TO GOODWILL - COLORADO.

17 **39-22-3904. Repeal of part.** THIS PART 39 IS REPEALED,
18 EFFECTIVE JANUARY 1, 2022, UNLESS THE VOLUNTARY CONTRIBUTION TO
19 THE GOODWILL INDUSTRIES FUND ESTABLISHED BY THIS PART 39 IS
20 CONTINUED OR REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY
21 BILL PRIOR TO SAID DATE.

22 **SECTION 2. Appropriation.** (1) In addition to any other
23 appropriation, there is hereby appropriated, out of any moneys in the
24 goodwill industries fund created in section 39-22-3903 (1), Colorado
25 Revised Statutes, not otherwise appropriated, to the department of
26 revenue, for allocation to the information technology division, for the
27 fiscal year beginning July 1, 2011, the sum of twenty-nine thousand six

1 hundred dollars (\$29,600) cash funds, or so much thereof as may be
2 necessary, for the implementation of this act.

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

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