

First Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO

REREVISED

*This Version Includes All Amendments
Adopted in the Second House*

LLS NO. 11-0495.01 Troy Bratton

HOUSE BILL 11-1097

HOUSE SPONSORSHIP

Barker,

SENATE SPONSORSHIP

Guzman,

House Committees

Finance
Appropriations

Senate Committees

Finance
Appropriations

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.*

SENATE
3rd Reading Unam ended
March 29, 2011

SENATE
Am ended 2nd Reading
March 25, 2011

HOUSE
3rd Reading Unam ended
February 22, 2011

HOUSE
Am ended 2nd Reading
February 21, 2011

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. 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**

1 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 **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
15 GOODWILL INDUSTRIES
16 VOLUNTARY CONTRIBUTION

17 **39-22-3901. Legislative declaration.** (1) THE GENERAL
18 ASSEMBLY HEREBY FINDS AND DECLARES THAT: GOODWILL - COLORADO
19 IS A PUBLIC SERVICE COLLABORATIVE OF GOODWILL INDUSTRIES OF
20 DENVER AND GOODWILL INDUSTRIES OF COLORADO SPRINGS AND THAT
21 GOODWILL - COLORADO:

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

25 (b) HELPS COLORADO CITIZENS WITH DISABILITIES OR
26 DISADVANTAGING WORK CONDITIONS TO REACH THEIR HIGHEST LEVEL OF
27 PERSONAL AND ECONOMIC INDEPENDENCE THROUGH JOB TRAINING AND

1 WORKFORCE DEVELOPMENT PROGRAMS;

2 (c) OFFERS CAREER DEVELOPMENT PROGRAMS, MENTORING, AND
3 INTERNSHIP OPPORTUNITIES TO THOUSANDS OF AT-RISK YOUTH IN
4 COLORADO;

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

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

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

24 **39-22-3902. Voluntary contribution designation - procedure**
25 **- effective date. FOR THE FIVE CONSECUTIVE INCOME TAX YEARS**
26 **IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR**
27 **FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS**

1 SPECIFIED IN SECTION 39-22-1001 (8) (b), THE COLORADO STATE
2 INDIVIDUAL INCOME TAX RETURN FORM SHALL CONTAIN A LINE WHEREBY
3 EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE
4 CONTRIBUTION, IF ANY, THE INDIVIDUAL WISHES TO MAKE TO THE
5 GOODWILL INDUSTRIES FUND CREATED IN SECTION 39-22-3903 (1).

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

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

21 **39-22-3904. Repeal of part.** THIS PART 39 IS REPEALED,
22 EFFECTIVE JANUARY 1 OF THE SIXTH INCOME TAX YEAR FOLLOWING THE
23 YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION
24 WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8)
25 (b), UNLESS THE VOLUNTARY CONTRIBUTION TO THE GOODWILL
26 INDUSTRIES FUND ESTABLISHED BY THIS PART 39 IS CONTINUED OR
27 REESTABLISHED BY THE GENERAL ASSEMBLY ACTING BY BILL PRIOR TO

1 SAID DATE.

2 **SECTION 3. Appropriation.** (1) In addition to any other
3 appropriation, there is hereby appropriated, out of any moneys in the
4 goodwill industries fund created in section 39-22-3903 (1), Colorado
5 Revised Statutes, not otherwise appropriated, to the department of
6 revenue, for allocation to the information technology division, for the
7 fiscal year beginning July 1, 2011, the sum of twenty-nine thousand six
8 hundred dollars (\$29,600) cash funds, or so much thereof as may be
9 necessary, for the implementation of this act.

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

19 **SECTION 4. Act subject to petition - effective date.** This act
20 shall take effect at 12:01 a.m. on the day following the expiration of the
21 ninety-day period after final adjournment of the general assembly (August
22 10, 2011, if adjournment sine die is on May 11, 2011); except that, if a
23 referendum petition is filed pursuant to section 1 (3) of article V of the
24 state constitution against this act or an item, section, or part of this act
25 within such period, then the act, item, section, or part shall not take effect
26 unless approved by the people at the general election to be held in

1 November 2012 and shall take effect on the date of the official
2 declaration of the vote thereon by the governor.