

Second Regular Session  
Seventieth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 16-0784.01 Kate Meyer x4348

HOUSE BILL 16-1105

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HOUSE SPONSORSHIP

Wilson,

SENATE SPONSORSHIP

Baumgardner,

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House Committees  
Finance

Senate Committees

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A BILL FOR AN ACT

101 CONCERNING REESTABLISHMENT OF THE VOLUNTARY CONTRIBUTION  
102 DESIGNATION BENEFITING THE MAKE-A-WISH FOUNDATION OF  
103 COLORADO FUND THAT APPEARS ON THE STATE INDIVIDUAL  
104 INCOME TAX RETURN FORMS.

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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>.)*

The voluntary contribution program, commonly referred to as the tax check-off program, benefiting the Make-A-Wish Foundation of Colorado fund (fund), was removed from the state income tax return form

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.*

for failing to receive the statutorily required minimum contribution amount. The bill reestablishes the fund and provides that the fund must be placed in the tax check-off queue if necessary due to the number of funds appearing on the form at the time of reestablishment.

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

2 **SECTION 1.** In Colorado Revised Statutes, **amend** 39-22-3602  
3 as follows:

4 **39-22-3602. Voluntary contribution designation - procedure.**

5 (1) For THE FIVE income tax years ~~commencing on or after January 1,~~  
6 ~~2012, but prior to January 1, 2017~~ IMMEDIATELY FOLLOWING THE YEAR  
7 IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH  
8 THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8) THAT  
9 A LINE ON THE INCOME TAX RETURN FORM IS AVAILABLE AND THE  
10 MAKE-A-WISH FOUNDATION OF COLORADO FUND VOLUNTARY  
11 CONTRIBUTION IS ENTITLED TO THAT LINE, EITHER BECAUSE THE BILL  
12 REESTABLISHING THE MAKE-A-WISH FOUNDATION OF COLORADO FUND  
13 VOLUNTARY CONTRIBUTION WAS SIGNED BY THE GOVERNOR OR BECAME  
14 LAW WITHOUT THE GOVERNOR'S SIGNATURE PRIOR TO ANY OTHER BILL  
15 CREATING OR REESTABLISHING ANY OTHER VOLUNTARY CONTRIBUTION OR  
16 BECAUSE IT IS NEXT IN THE QUEUE ESTABLISHED PURSUANT TO SAID  
17 SECTION 39-22-1001 (8), THE EXECUTIVE DIRECTOR SHALL ENSURE THAT  
18 the Colorado state individual income tax return form ~~shall contain~~  
19 CONTAINS a line whereby each individual taxpayer may designate the  
20 amount of the contribution, if any, the individual wishes to make to the  
21 Make-A-Wish Foundation of Colorado fund created in section  
22 39-22-3603 (1).

23 (2) IF NECESSARY AND NOTWITHSTANDING ANY PROVISION OF

1 SECTION 39-22-1001 (5) (a) OR (8) TO THE CONTRARY, THE BILL  
2 REESTABLISHING THE MAKE-A-WISH FOUNDATION OF COLORADO FUND  
3 VOLUNTARY CONTRIBUTION, HOUSE BILL 16-\_\_\_\_, ENACTED IN 2016,  
4 MUST BE TREATED AS THOUGH IT IS CREATING THAT VOLUNTARY  
5 CONTRIBUTION "FOR THE FIRST TIME" FOR PURPOSES OF PLACING AND  
6 ORDERING THAT VOLUNTARY CONTRIBUTION IN THE QUEUE CREATED IN  
7 SECTION 39-22-1001 (8).

8 **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-3604  
9 as follows:

10 **39-22-3604. Repeal of part.** This part 36 is repealed, effective  
11 January 1 ~~2018~~, OF THE SIXTH INCOME TAX YEAR FOLLOWING THE YEAR  
12 IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH  
13 THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8) THAT  
14 A LINE IS AVAILABLE AND THE MAKE-A-WISH FOUNDATION OF COLORADO  
15 FUND VOLUNTARY CONTRIBUTION IS ENTITLED TO THAT LINE, unless the  
16 voluntary contribution to the Make-A-Wish Foundation of Colorado fund  
17 established by section 39-22-3602 is continued or reestablished by the  
18 general assembly acting by bill prior to that date.

19 **SECTION 3. Safety clause.** The general assembly hereby finds,  
20 determines, and declares that this act is necessary for the immediate  
21 preservation of the public peace, health, and safety.