

Second Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 20-0989.01 Pierce Lively x2059

HOUSE BILL 20-1323

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HOUSE SPONSORSHIP

Cutter and Will,

SENATE SPONSORSHIP

Bridges,

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House Committees  
Finance

Senate Committees

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A BILL FOR AN ACT

101 CONCERNING BENEFITS FOR ORGANIZATIONS THAT SUPPORT ATHLETES  
102 WITH INTELLECTUAL DISABILITIES.

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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://leg.colorado.gov>.)*

The Special Olympics Colorado fund voluntary contribution is currently scheduled to appear on the state income tax return form for income tax years beginning on or after January 1, 2015, but prior to January 1, 2020. The bill extends the period during which the fund will appear on the form. The fund continues to appear on the form unless the fund fails to receive the minimum contribution required by statute in a

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.

certain tax year.

The bill also creates a Special Olympics Colorado license plate. To be issued the plate, an applicant must pay a one-time \$25 fee and make a donation to a nonprofit organization that:

- ! Is headquartered in Colorado;
- ! Has been in existence for at least 40 years;
- ! Provides year-round sports training and athletic competitions for children and adults with intellectual disabilities;
- ! Collaborates with schools throughout Colorado to bring students together, with and without disabilities, through shared activities that include sports, leadership opportunities, and health education and fitness; and
- ! Ensures that the donation is spent in Colorado to support athletes with intellectual disabilities.

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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** 39-22-1802  
3 as follows:

4           **39-22-1802. 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 has become available and the Special Olympics Colorado~~  
9 ~~fund voluntary contribution is next in the queue;~~ FOR INCOME TAX YEARS  
10 COMMENCING ON OR AFTER JANUARY 1, 2019, the Colorado state  
11 individual income tax return form must contain a line whereby each  
12 individual taxpayer may designate the amount of the contribution, if any,  
13 the individual wishes to make to the Special Olympics Colorado fund  
14 created in section 39-22-1803.

15           **SECTION 2.** In Colorado Revised Statutes, **amend** 39-22-1804  
16 as follows:

17           **39-22-1804. Repeal of part.** This part 18 is repealed, effective

1 January 1 of the ~~sixth~~ income tax year following the year in which the  
2 executive director files written certification with the revisor of statutes as  
3 ~~specified in section 39-22-1001 (8) that a line has become available and~~  
4 THAT the Special Olympics Colorado fund voluntary contribution is ~~next~~  
5 ~~in the queue, unless the voluntary contribution to the Special Olympics~~  
6 ~~Colorado fund established by this part 18 is continued or reestablished by~~  
7 ~~the general assembly acting by bill prior to said date~~ WILL NO LONGER  
8 APPEAR ON THE INDIVIDUAL INCOME TAX RETURN FORM DUE TO A FAILURE  
9 TO MEET STATUTORY REQUIREMENTS.

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

12 **39-22-1001. Limitations on voluntary contribution programs**  
13 **- queue - notice - reestablishment of certain programs.** (1) (b) There  
14 shall be no requirement for a sunset clause for the homeless prevention  
15 activities program fund voluntary contribution established in part 13 of  
16 this article 22, the western slope military veterans' cemetery voluntary  
17 contribution established in part 19 of this article 22, THE SPECIAL  
18 OLYMPICS COLORADO FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN  
19 PART 18 OF THIS ARTICLE 22, or the donate to a Colorado nonprofit fund  
20 voluntary contribution established in part 51 of this article 22. All other  
21 voluntary contribution programs shall remain on Colorado income tax  
22 returns for the income tax years specified in the part in which the  
23 voluntary contribution is established and shall be repealed or  
24 reestablished as directed in such part.

25 **SECTION 4.** In Colorado Revised Statutes, **add** 42-3-255 as  
26 follows:

27 **42-3-255. Special plates - Special Olympics Colorado -**

1     **definitions.** (1) BEGINNING ON OR BEFORE JANUARY 1, 2021, THE  
2 DEPARTMENT SHALL ISSUE SPECIAL LICENSE PLATES TO QUALIFIED  
3 APPLICANTS IN ACCORDANCE WITH THIS SECTION FOR MOTORCYCLES,  
4 PASSENGER CARS, TRUCKS, OR NONCOMMERCIAL OR RECREATIONAL  
5 MOTOR VEHICLES THAT DO NOT EXCEED SIXTEEN THOUSAND POUNDS  
6 EMPTY WEIGHT.

7           (2) (a) THERE IS HEREBY ESTABLISHED THE SPECIAL OLYMPICS  
8 COLORADO LICENSE PLATE. THE DEPARTMENT MAY STOP ISSUING THE  
9 SPECIAL OLYMPICS COLORADO LICENSE PLATE IF THREE THOUSAND  
10 LICENSE PLATES ARE NOT ISSUED BY JULY 1, 2025. A PERSON WHO WAS  
11 ISSUED A SPECIAL OLYMPICS COLORADO LICENSE PLATE ON OR BEFORE  
12 JULY 1, 2025, MAY CONTINUE TO USE THE LICENSE PLATE AFTER JULY 1,  
13 2025, REGARDLESS OF WHETHER THE DEPARTMENT STOPS ISSUING THE  
14 SPECIAL LICENSE PLATE.

15           (b) THE DEPARTMENT SHALL SELECT A DESIGN FOR THE SPECIAL  
16 OLYMPICS COLORADO LICENSE PLATE FROM A DESIGNATED  
17 ORGANIZATION THAT MEETS THE STANDARDS OF SUBSECTION (3) OF THIS  
18 SECTION, BUT THE DESIGN MUST CONFORM TO DEPARTMENT STANDARDS  
19 AND BE APPROVED BY THE DEPARTMENT.

20           (3) (a) AT LEAST ONCE EVERY FIVE YEARS, THE DEPARTMENT  
21 SHALL DESIGNATE AN ORGANIZATION THAT MAY QUALIFY APPLICANTS TO  
22 BE ISSUED THE SPECIAL OLYMPICS COLORADO LICENSE PLATE. THE  
23 ORGANIZATION MUST:

- 24           (I) BE HEADQUARTERED IN COLORADO;
- 25           (II) HAVE BEEN IN EXISTENCE FOR AT LEAST FORTY YEARS;
- 26           (III) PROVIDE YEAR-ROUND SPORTS TRAINING AND ATHLETIC  
27 COMPETITIONS FOR CHILDREN AND ADULTS WITH INTELLECTUAL

1       DISABILITIES;

2               (IV) COLLABORATE WITH SCHOOLS THROUGHOUT COLORADO TO  
3 BRING STUDENTS TOGETHER, WITH AND WITHOUT DISABILITIES, THROUGH  
4 SHARED ACTIVITIES THAT INCLUDE SPORTS, LEADERSHIP OPPORTUNITIES,  
5 AND HEALTH EDUCATION AND FITNESS; AND

6               (V) FILE WITH THE DEPARTMENT AN ANNUAL STATEMENT  
7 VERIFYING THAT IT IS A NONPROFIT ORGANIZATION.

8               (b) A PERSON MAY APPLY FOR A SPECIAL OLYMPICS COLORADO  
9 LICENSE PLATE IF THE PERSON PAYS THE TAXES AND FEES REQUIRED  
10 UNDER THIS SECTION AND PROVIDES TO THE DEPARTMENT OR AN  
11 AUTHORIZED AGENT A CERTIFICATE ISSUED BY A DESIGNATED  
12 ORGANIZATION CONFIRMING THAT THE PERSON HAS MADE A DONATION TO  
13 THE ORGANIZATION. THE DESIGNATED ORGANIZATION MAY ESTABLISH A  
14 MINIMUM DONATION AMOUNT OF NO LESS THAN SIXTY DOLLARS AND NO  
15 MORE THAN ONE HUNDRED DOLLARS TO QUALIFY FOR THE SPECIAL PLATE.  
16 DESIGNATED ORGANIZATIONS SHALL ONLY SPEND THE DONATIONS IN  
17 COLORADO TO SUPPORT ATHLETES WITH INTELLECTUAL DISABILITIES.

18               (4) THE AMOUNT OF THE TAXES AND FEES FOR SPECIAL LICENSE  
19 PLATES UNDER THIS SECTION IS THE SAME AS THE AMOUNT OF THE TAXES  
20 AND FEES FOR REGULAR MOTOR VEHICLE LICENSE PLATES; EXCEPT THAT  
21 THE DEPARTMENT SHALL COLLECT AN ADDITIONAL ONE-TIME FEE OF  
22 TWENTY-FIVE DOLLARS FOR ISSUANCE OR REPLACEMENT OF THE LICENSE  
23 PLATE. THE DEPARTMENT SHALL TRANSMIT THE ADDITIONAL ONE-TIME  
24 FEE TO THE STATE TREASURER, WHO SHALL CREDIT THE FEE TO THE  
25 HIGHWAY USERS TAX FUND CREATED IN SECTION 43-4-201.

26               (5) A QUALIFIED APPLICANT MAY APPLY TO THE DEPARTMENT FOR  
27 PERSONALIZED SPECIAL OLYMPICS COLORADO LICENSE PLATES. UPON

1 PAYMENT OF THE ADDITIONAL FEE REQUIRED BY SECTION 42-3-211 (6)(a)  
2 FOR PERSONALIZED LICENSE PLATES, THE DEPARTMENT MAY ISSUE THE  
3 PLATES IF THE QUALIFIED APPLICANT COMPLIES WITH SECTION 42-3-211.  
4 IF A QUALIFIED APPLICANT HAS EXISTING PERSONALIZED LICENSE PLATES  
5 FOR A MOTOR VEHICLE, THE APPLICANT MAY TRANSFER THE COMBINATION  
6 OF LETTERS OR NUMBERS TO A NEW SET OF SPECIAL OLYMPICS COLORADO  
7 LICENSE PLATES FOR THE VEHICLE UPON PAYING THE FEE REQUIRED BY  
8 SECTION 42-3-211 (6)(a) AND UPON TURNING IN THE EXISTING PLATES TO  
9 THE DEPARTMENT. A PERSON WHO HAS OBTAINED PERSONALIZED LICENSE  
10 PLATES UNDER THIS SUBSECTION (5) MUST PAY THE ANNUAL FEE IMPOSED  
11 BY SECTION 42-3-211 (6)(b) FOR RENEWAL OF THE PERSONALIZED PLATES.  
12 THE FEES UNDER THIS SUBSECTION (5) ARE IN ADDITION TO ALL OTHER  
13 APPLICABLE TAXES AND FEES.

14 (6) AS USED IN THIS SECTION:

15 (a) "DESIGNATED ORGANIZATION" MEANS AN ORGANIZATION  
16 DESIGNATED BY THE DEPARTMENT THAT MEETS THE CRITERIA SET FORTH  
17 IN SUBSECTION (3)(a) OF THIS SECTION.

18 (b) "QUALIFIED APPLICANT" MEANS A PERSON WHO MEETS THE  
19 CRITERIA SET FORTH IN SUBSECTION (3)(b) OF THIS SECTION.

20 **SECTION 5.** In Colorado Revised Statutes, **amend** 42-3-312 as  
21 follows:

22 **42-3-312. Special license plate surcharge.** In addition to any  
23 other fee imposed by this article 3, an applicant for a special license plate  
24 created by rule in accordance with section 42-3-207, as the section existed  
25 when the plate was created, or license plates issued pursuant to sections  
26 42-3-211 to 42-3-214, sections 42-3-217 to 42-3-218, sections 42-3-221  
27 to 42-3-234, and sections 42-3-237 to ~~42-3-254~~ TO 42-3-255 shall pay an

1 issuance fee of twenty-five dollars; except that the fee is not imposed on  
2 special license plates exempted from additional fees for the issuance of  
3 a military special license plate by section 42-3-213 (1)(b)(II). The  
4 department shall transfer the fee to the state treasurer, who shall credit it  
5 to the licensing services cash fund created in section 42-2-114.5.

6 **SECTION 6. Act subject to petition - effective date.** This act  
7 takes effect at 12:01 a.m. on the day following the expiration of the  
8 ninety-day period after final adjournment of the general assembly (August  
9 5, 2020, if adjournment sine die is on May 6, 2020); except that, if a  
10 referendum petition is filed pursuant to section 1 (3) of article V of the  
11 state constitution against this act or an item, section, or part of this act  
12 within such period, then the act, item, section, or part will not take effect  
13 unless approved by the people at the general election to be held in  
14 November 2020 and, in such case, will take effect on the date of the  
15 official declaration of the vote thereon by the governor.