

**First Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO**

REREVISED

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

LLS NO. 25-0902.01 Jed Franklin x5484

HOUSE BILL 25-1299

HOUSE SPONSORSHIP

Duran and Armagost, Bird, Clifford, Hamrick, Jackson, Lindsay, Rutinel, Valdez

SENATE SPONSORSHIP

Roberts and Pelton R., Bridges, Carson, Cutter, Jodeh, Kipp, Wallace

House Committees

Finance
Appropriations

Senate Committees

Finance
Appropriations

A BILL FOR AN ACT

101 **CONCERNING A VOLUNTARY CONTRIBUTION OF ALL OR A PORTION OF**
102 **AN INCOME TAX REFUND AS A DONATION TO THE ANIMAL**
103 **PROTECTION FUND, AND, IN CONNECTION THEREWITH, MAKING**
104 **AN APPROPRIATION.**

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 creates a voluntary procedure by which an individual may elect to contribute a portion of their state income tax refund as a donation to the animal protection fund (fund). For the income tax years

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

SENATE
3rd Reading Unamended
April 30, 2025

SENATE
2nd Reading Unamended
April 29, 2025

HOUSE
3rd Reading Unamended
April 15, 2025

HOUSE
Amended 2nd Reading
April 14, 2025

immediately following the year in which the executive director of the department of revenue (department) files written certification with the revisor of statutes that a line on the income tax return form has become available and that the animal protection fund voluntary contribution (contribution) is next in the queue established pursuant to statute, the executive director of the department shall ensure that the Colorado state individual income tax return form contains a line by which each individual taxpayer may designate the amount of the contribution, if any, that the individual wishes to make to the fund. Money in the fund is continuously appropriated to the department of agriculture.

The contribution is not subject to sunset review and is not subject to repeal if the contribution generates no more than \$50,000 during the period between January 1 and September 1 of a tax year.

The bill requires the department to determine annually the total amount donated through the contribution and report that amount to the state treasurer and to the general assembly. The state treasurer shall credit that amount to the fund. All interest derived from the deposit and investment of money in the fund is credited to the fund. The general assembly shall appropriate annually from the fund to the department its costs of administering money designated as contributions to the fund.

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

2 **SECTION 1.** In Colorado Revised Statutes, 35-42-113, **amend**
3 (1) as follows:

4 **35-42-113. Animal protection fund - creation.** (1) There is
5 hereby created an animal protection fund. Any donations collected for
6 animal protection, any net proceeds from the sale of an animal pursuant
7 to section 18-9-202.5 (4), ~~C.R.S.~~ ANY DONATIONS COLLECTED PURSUANT
8 TO SECTION 39-22-5602, and any ~~moneys~~ MONEY from restitution ordered
9 for the expenses of the department of agriculture in selling and providing
10 for the care of and provision for an animal disposed of under the animal
11 cruelty laws in accordance with part 2 of article 9 of title 18 ~~C.R.S.~~, or
12 this ~~article~~ ARTICLE 42 shall be transmitted to the state treasurer, who
13 shall credit the ~~moneys~~ MONEY to the animal protection fund. ~~The general~~
14 ~~assembly shall make annual appropriations from that fund~~ MONEY IN THE

1 FUND IS CONTINUOUSLY APPROPRIATED to the department of agriculture
2 to aid in carrying out the purposes of this ~~article; except that no such~~
3 ~~appropriations may be made for personal services~~ ARTICLE 42 FOR THE
4 CARE OF PET ANIMALS AND LIVESTOCK DURING EMERGENCIES AND FOR
5 PROVIDING FOR THE TEMPORARY CARE OF PET ANIMALS AND LIVESTOCK
6 IN CRISIS.

7 **SECTION 2.** In Colorado Revised Statutes, 39-22-1001, **amend**
8 (1)(b)(XIV), (1)(b)(XV), and (5)(c)(I); and **add** (1)(b)(XVI) as follows:

9 **39-22-1001. Limitations on voluntary contribution programs**
10 **- queue - notice - reestablishment of certain programs.** (1) (b) All
11 voluntary contribution programs shall remain on Colorado income tax
12 returns for the income tax years specified in the part in which the
13 voluntary contribution is established and shall be repealed or
14 reestablished as directed in such part; except that there shall be no
15 requirement for a sunset clause for:

16 (XIV) The unwanted horse fund voluntary contribution
17 established in part 38 of this article 22; ~~and~~

18 (XV) The Colorado nongame conservation and wildlife
19 restoration voluntary contribution established in part 7 of this article 22;

20 AND

21 (XVI) THE ANIMAL PROTECTION FUND VOLUNTARY CONTRIBUTION
22 ESTABLISHED IN PART 56 OF THIS ARTICLE 22.

23 (5) Every voluntary contribution established in this article 22 must
24 receive a minimum dollar amount of contributions in each income tax
25 year as follows:

26 (c) (I) Subsections (5)(a) and (5)(b) of this section shall not apply
27 to the western slope military veterans' cemetery voluntary contribution

1 established in part 19 of this article 22, ~~or~~ the donate to a Colorado
2 nonprofit fund voluntary contribution established in part 51 of this article
3 22, OR THE ANIMAL PROTECTION FUND VOLUNTARY CONTRIBUTION
4 ESTABLISHED IN PART 56 OF THIS ARTICLE 22. ~~Such~~ THESE voluntary
5 contributions ~~shall~~ ARE not ~~be~~ required to receive a minimum amount of
6 contributions in ~~any~~ AN income tax year.

7 **SECTION 3.** In Colorado Revised Statutes, **add** part 56 to article
8 22 of title 39 as follows:

9 **PART 56**
10 **ANIMAL PROTECTION FUND**
11 **VOLUNTARY CONTRIBUTION**

12 **39-22-5601. Legislative declaration.** (1) THE GENERAL
13 ASSEMBLY FINDS AND DECLARES THAT:

14 (a) CARING FOR PET ANIMALS AND LIVESTOCK THAT ARE
15 DISPLACED DUE TO EMERGENCIES OR ARE THE VICTIMS OF CRUELTY AND
16 NEGLECT IS IMPORTANT TO COLORADANS;

17 (b) RESEARCH SHOWS THAT DURING EMERGENCIES, PEOPLE MAY
18 NOT FOLLOW EVACUATION PROCEDURES IF SUCH ACTION PLACES THEIR PET
19 ANIMALS AND LIVESTOCK AT RISK OF HARM;

20 (c) THE REMOVAL OF ANIMALS FROM CRUELTY AND NEGLECT OR
21 EMERGENCY SITUATIONS IS COSTLY, INCLUDING THE COST OF VETERINARY
22 CARE, FEEDING, AND PROVIDING SHELTER;

23 (d) AGENCIES AND ORGANIZATIONS WORKING WITH THE
24 DEPARTMENT OF AGRICULTURE WOULD BENEFIT FROM MORE RESOURCES
25 TO CARE FOR PET ANIMALS AND LIVESTOCK THAT ARE THE VICTIMS OF
26 CRUELTY AND NEGLECT OR ARE IN NEED AS A RESULT OF AN EMERGENCY;
27 AND

1 (e) TO ENSURE SUSTAINABLE FUNDING FOR THE CARE OF PET
2 ANIMALS AND LIVESTOCK IN CRISES AND DURING EMERGENCIES, THE
3 GENERAL ASSEMBLY RECOGNIZES THAT MANY RESIDENTS OF COLORADO
4 MAY BE WILLING TO VOLUNTARILY PROVIDE MONEY TO ASSIST ITS
5 EFFORTS.

6 (2) IT IS THE INTENT OF THE GENERAL ASSEMBLY TO PROVIDE
7 COLORADANS WITH THE OPPORTUNITY TO SUPPORT THESE EFFORTS BY
8 ALLOWING CITIZENS TO MAKE A VOLUNTARY CONTRIBUTION ON THE
9 COLORADO INCOME TAX RETURN FORM FOR THAT PURPOSE.

10 **39-22-5602. Voluntary contribution designation - procedure -**
11 **effective date.** FOR THE INCOME TAX YEARS IMMEDIATELY FOLLOWING
12 THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN
13 CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION
14 39-22-1001 (8) THAT A LINE ON THE INCOME TAX RETURN FORM HAS
15 BECOME AVAILABLE AND THAT THE ANIMAL PROTECTION FUND
16 VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE ESTABLISHED
17 PURSUANT TO SECTION 39-22-1001 (8), THE EXECUTIVE DIRECTOR SHALL
18 ENSURE THAT THE COLORADO STATE INDIVIDUAL INCOME TAX RETURN
19 FORM CONTAINS A LINE WHEREBY EACH INDIVIDUAL TAXPAYER MAY
20 DESIGNATE THE AMOUNT OF THE CONTRIBUTION, IF ANY, THAT THE
21 INDIVIDUAL WISHES TO MAKE TO THE ANIMAL PROTECTION FUND CREATED
22 IN SECTION 35-42-113 (1).

23 **39-22-5603. Contributions credited to animal protection fund**
24 **- appropriation.** (1) (a) THE DEPARTMENT OF REVENUE SHALL
25 DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO
26 SECTION 39-22-5602 AND SHALL REPORT THAT AMOUNT TO THE STATE
27 TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER

1 SHALL CREDIT THAT AMOUNT TO THE ANIMAL PROTECTION FUND CREATED
2 IN SECTION 35-42-113 (1). ALL INTEREST DERIVED FROM THE DEPOSIT AND
3 INVESTMENT OF MONEY IN THE FUND SHALL BE CREDITED TO THE FUND.

4 (b) NOTWITHSTANDING THE REQUIREMENT IN SECTION 24-1-136
5 (11)(a)(I), THE REQUIREMENT TO SUBMIT THE REPORT REQUIRED IN
6 SUBSECTION (1)(a) OF THIS SECTION CONTINUES UNLESS AND UNTIL THIS
7 PART 56 IS REPEALED.

8 (2) THE GENERAL ASSEMBLY SHALL APPROPRIATE ANNUALLY
9 FROM THE ANIMAL PROTECTION FUND TO THE DEPARTMENT OF REVENUE
10 ITS COSTS OF ADMINISTERING MONEY DESIGNATED AS CONTRIBUTIONS TO
11 THE FUND.

12 **SECTION 4. Appropriation.** (1) For the 2025-26 state fiscal
13 year, \$11,606 is appropriated to the department of revenue. This
14 appropriation is from the animal protection fund created in section
15 35-42-113 (1), C.R.S. To implement this act, the department may use this
16 appropriation as follows:

17 (a) \$8,938 for use by the taxation business group for personal
18 services related to taxation services;

19 (b) \$2,318 for tax administration IT system (GenTax) support; and

20 (c) \$350 for use by the executive director's office for personal
21 services related to administration and support.

22 **SECTION 5. Act subject to petition - effective date.** This act
23 takes effect at 12:01 a.m. on the day following the expiration of the
24 ninety-day period after final adjournment of the general assembly; except
25 that, if a referendum petition is filed pursuant to section 1 (3) of article V
26 of the state constitution against this act or an item, section, or part of this
27 act within such period, then the act, item, section, or part will not take

1 effect unless approved by the people at the general election to be held in
2 November 2026 and, in such case, will take effect on the date of the
3 official declaration of the vote thereon by the governor.