

## CHAPTER 227

---

**TAXATION**


---

**HOUSE BILL 25-1299**

BY REPRESENTATIVE(S) Duran and Armagost, Bird, Clifford, Hamrick, Jackson, Lindsay, Rutinel, Valdez;  
also SENATOR(S) Roberts and Pelton R., Bridges, Carson, Cutter, Jodeh, Kipp, Wallace.

**AN ACT**

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

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

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

**35-42-113. Animal protection fund - creation.** (1) There is hereby created an animal protection fund. Any donations collected for animal protection, any net proceeds from the sale of an animal pursuant to section 18-9-202.5 (4), ~~C.R.S.~~ **ANY** DONATIONS COLLECTED PURSUANT TO SECTION 39-22-5602, and any ~~moneys~~ **MONEY** from restitution ordered for the expenses of the department of agriculture in selling and providing for the care of and provision for an animal disposed of under the animal cruelty laws in accordance with part 2 of article 9 of title 18 ~~C.R.S.~~, or this ~~article~~ **ARTICLE** 42 shall be transmitted to the state treasurer, who shall credit the ~~moneys~~ **MONEY** to the animal protection fund. ~~The general assembly shall make annual appropriations from that fund~~ **MONEY IN THE FUND IS CONTINUOUSLY APPROPRIATED to the department of agriculture to aid in carrying out the purposes of this article; except that no such appropriations may be made for personal services** **ARTICLE 42 FOR THE CARE OF PET ANIMALS AND LIVESTOCK DURING EMERGENCIES AND FOR PROVIDING FOR THE TEMPORARY CARE OF PET ANIMALS AND LIVESTOCK IN CRISIS.**

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

**39-22-1001. Limitations on voluntary contribution programs - queue - notice - reestablishment of certain programs.** (1) (b) All voluntary contribution

---

*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*

programs shall remain on Colorado income tax returns for the income tax years specified in the part in which the voluntary contribution is established and shall be repealed or reestablished as directed in such part; except that there shall be no requirement for a sunset clause for:

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

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

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

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

(c) (I) Subsections (5)(a) and (5)(b) of this section shall not apply to the western slope military veterans' cemetery voluntary contribution established in part 19 of this article 22, ~~or the donate to a Colorado nonprofit fund voluntary contribution established in part 51 of this article 22, OR THE ANIMAL PROTECTION FUND VOLUNTARY CONTRIBUTION ESTABLISHED IN PART 56 OF THIS ARTICLE 22. Such~~ THESE voluntary contributions ~~shall~~ ARE not ~~be~~ required to receive a minimum amount of contributions in ~~any~~ AN income tax year.

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

PART 56  
ANIMAL PROTECTION FUND  
VOLUNTARY CONTRIBUTION

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

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

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

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

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

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

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

**39-22-5602. Voluntary contribution designation - procedure - effective date.**

FOR THE INCOME TAX YEARS IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE EXECUTIVE DIRECTOR FILES WRITTEN CERTIFICATION WITH THE REVISOR OF STATUTES AS SPECIFIED IN SECTION 39-22-1001 (8) THAT A LINE ON THE INCOME TAX RETURN FORM HAS BECOME AVAILABLE AND THAT THE ANIMAL PROTECTION FUND VOLUNTARY CONTRIBUTION IS NEXT IN THE QUEUE ESTABLISHED PURSUANT TO SECTION 39-22-1001 (8), THE EXECUTIVE DIRECTOR SHALL ENSURE THAT THE COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORM CONTAINS A LINE WHEREBY EACH INDIVIDUAL TAXPAYER MAY DESIGNATE THE AMOUNT OF THE CONTRIBUTION, IF ANY, THAT THE INDIVIDUAL WISHES TO MAKE TO THE ANIMAL PROTECTION FUND CREATED IN SECTION 35-42-113 (1).

**39-22-5603. Contributions credited to animal protection fund - appropriation.** (1) (a) THE DEPARTMENT OF REVENUE SHALL DETERMINE ANNUALLY THE TOTAL AMOUNT DESIGNATED PURSUANT TO SECTION 39-22-5602 AND SHALL REPORT THAT AMOUNT TO THE STATE TREASURER AND TO THE GENERAL ASSEMBLY. THE STATE TREASURER SHALL CREDIT THAT AMOUNT TO THE ANIMAL PROTECTION FUND CREATED IN SECTION 35-42-113 (1). ALL INTEREST DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE FUND SHALL BE CREDITED TO THE FUND.

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

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

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

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

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

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

**SECTION 5. Act subject to petition - effective date.** This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2026 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: May 22, 2025