28-3-1501. Legislative declaration

The general assembly hereby finds and declares that, due to the many mobilizations subsequent to the September 11, 2001, terrorist attacks, many families of Colorado National Guard members and reservists face financial hardships when the National Guard member or reservist is called to active military duty or state active duty because the military pay of a soldier is often far less than his or her civilian salary. Because private companies often do not make up the difference in salary, military families may see a significant drop in household income while a family member is away on active military duty or state active duty. In addition, active duty military personnel and their families encounter additional hardships when the active duty member is deployed to zones in which he or she will encounter hostile fire. Many families of Colorado National Guard members, reservists, and active duty military personnel also face additional expenses caused by a long family separation. The general assembly further finds and declares that grants from the military family relief fund are intended to help families defray the costs of food, housing, utilities, medical services, and other expenses that may be difficult to afford when a family member leaves civilian employment for active military duty, is on active military duty in a hostile fire zone, or is called to state active duty by executive order of the governor.

28-3-1502. Military family relief fund - creation

(1) There is hereby created in the state treasury the military family relief fund, referred to in this part 15 as the “fund”. The fund shall consist of gifts, grants, and donations to the fund, which the adjutant general is authorized to accept, and any voluntary contributions to the fund pursuant to part 30 of article 22 of title 39, C.R.S.

(2) The adjutant general shall transfer any gifts, grants, and donations to the fund to the state treasurer who shall credit the same to the fund. All interest derived from the deposit and investment of moneys in the fund shall be credited to the fund. All moneys remaining in the fund at the end of a fiscal year shall be transferred to the Colorado National Guard foundation, a Colorado nonprofit organization. The foundation shall administer such moneys pursuant to section 28-3-1503.

28-3-1503. Administration of moneys

(1) (a) The Colorado National Guard foundation shall make grants from the fund to members of the Colorado National Guard or reservists, to active duty military personnel stationed in
Colorado, or to the families of members of the Colorado National Guard or reservists or active
duty military personnel stationed in Colorado subject to the provisions of this section.

(b) The Colorado National Guard foundation, in cooperation with the department, shall develop
criteria for awarding the grants to members of the Colorado National Guard and reservists,
subject to the provisions of subsection (2) of this section.

(c) The Air Force aid society and Army emergency relief shall work in cooperation to develop
criteria for awarding the grants to active duty military personnel, subject to the provisions of
subsection (2.5) of this section.

(2) A member of the Colorado National Guard or a reservist shall meet the following
requirements to be eligible to receive a grant from the fund:

(a) The National Guard member or reservist is currently on active military duty for a minimum of
thirty days on mobilization orders pursuant to title 10 of the United States Code or is called to
state active duty by executive order of the governor.

(b) (Deleted by amendment, L. 2007, p. 2083, § 1, effective June 4, 2007.)

(c) The National Guard member or reservist or the family of the National Guard member or
reservist applies for a grant as required by the Colorado National Guard foundation.

(d) The National Guard member or reservist is a Colorado resident as evidenced by a Colorado
income tax return for the then current or previous fiscal year on which the National Guard
member or reservist filed as a Colorado resident.

(2.5) Any active duty military member stationed in Colorado shall meet the following
requirements to be eligible to receive a grant from the fund:

(a) The active duty military member has been deployed overseas and is in receipt of hostile fire
pay or the equivalent.

(b) (Deleted by amendment, L. 2007, p. 2083, § 1, effective June 4, 2007.)

(c) The active duty military member or the family of the active duty military member applies for
a grant as required by the Colorado National Guard foundation.

(d) The active duty military member is stationed in Colorado as verified by his or her
commanding officer.

(e) The active duty military member is a Colorado resident for income tax purposes.

(3) (a) Each National Guard member or reservist or the family of a National Guard member or
reservist may apply to the Colorado National Guard foundation for one grant per set of
mobilization orders or per executive order. Subject to the provisions of paragraph (c) of this
subsection (3), if the foundation determines that the National Guard member or reservist or the
family of a National Guard member or reservist is eligible to receive a grant pursuant to this
section, the foundation shall issue the grant.

(b) Each active duty military member or the family of an active duty military member may apply
to the Air Force aid society or Army emergency relief, as appropriate, for one grant per
deployment to a zone in which the active duty military member qualifies to receive hostile fire
pay or the equivalent. If the Air Force aid society or Army emergency relief determines that the active duty military member or the family of an active duty military member is eligible to receive a grant pursuant to this section, the Air Force aid society or Army emergency relief shall notify the Colorado National Guard foundation, in writing, of the active duty military member or family member that is eligible to receive a grant. Subject to the provisions of paragraph (c) of this subsection (3), upon receipt of such notification, the foundation shall issue the grant.

(c) The Colorado National Guard foundation shall award grants in accordance with the criteria developed for awarding grants pursuant to subsection (1) of this section. In awarding the grants, the foundation shall, to the extent possible, prioritize eligible grant applicants who hold the lowest pay grades. Timeliness of payment will be determined by the amount of funds available at the time of application.

(4) The Colorado National Guard foundation may be reimbursed from the moneys in the fund for actual expenses incurred in implementing the provisions of this part 15; except that the total annual reimbursement to the foundation shall not exceed an amount equal to five percent of the amount of fund moneys transferred to the foundation in such year.

(5) The department shall have the authority to oversee the grants issued by the Colorado National Guard foundation from the fund pursuant to this part 15.

28-3-1504. Moneys remaining in military family relief fund

In the event that the voluntary contribution program created in part 30 of article 22 of title 39, C.R.S., is not continued or reestablished by the general assembly, the Colorado National Guard foundation may donate any moneys remaining in the fund upon the repeal of the voluntary contribution program to the western slope military veterans' cemetery fund created in section 28-5-708 (1)(a).

History

Source: L. 2005: Entire part added, p. 653, § 1, effective May 27; (1) and (3) amended and (2.5) added, p. 659, § 2, effective May 27. L. 2007: (2)(b), (2.5)(b), and (3)(c) amended, p. 2083, § 1, effective June 4. L. 2014: (2)(a) and (3)(a) amended, (HB14-1277), ch. 130, p. 456, § 2, effective April 25. L. 2015: (2)(a) amended, HB 15-1052, ch. 4, p. 10, § 2, effective August 5.
39-22-3001. Voluntary contribution designation - procedure

For income tax years commencing on or after January 1, 2016, but prior to January 1, 2021, the Colorado state individual income tax return form must contain a line whereby each individual taxpayer may designate the amount of the contribution, if any, the individual wishes to make to the military family relief fund created in section 28-3-1502, C.R.S.

39-22-3002. Contributions credited to the military family relief fund - appropriation

(1) The department of revenue shall determine annually the total amount designated pursuant to section 39-22-3001 and shall report such amount to the state treasurer, the adjutant general, and the house and senate state, veterans and military affairs committees. The state treasurer shall credit such amount to the military family relief fund.(2) The general assembly shall appropriate annually from the military family relief fund to the department of revenue its costs of administering moneys designated as contributions to the fund.

39-22-3003. Repeal of part

This part 30 is repealed, effective January 1, 2022, unless the voluntary contribution to the military family relief fund is continued or reestablished by the general assembly acting by bill prior to said date.