



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

FISCAL NOTE

Drafting Number:	LLS 18-0288	Date:	February 2, 2018
Prime Sponsors:	Sen. Tate Rep. Arndt	Bill Status:	Senate SVMA
		Fiscal Analyst:	Kori Donaldson 303-866-4976 Kori.Donaldson@state.co.us

Bill Topic: STATE EMPLOYEE MOVING & RELOCATION EXPENSES

Summary of Fiscal Impact:

<input type="checkbox"/> State Revenue	<input type="checkbox"/> TABOR Refund
<input checked="" type="checkbox"/> State Expenditure (<i>minimal</i>)	<input type="checkbox"/> Local Government
<input type="checkbox"/> State Transfer	<input type="checkbox"/> Statutory Public Entity

This bill makes a change to state law to align with federal law. For FY 2018-19 only, there will a minimal workload impact within the Department of Personnel and Administration.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: This fiscal note reflects the introduced bill, as recommended by the Statutory Revision Committee.

Summary of Legislation

This bill repeals and reenacts, with amendments, the section of state law concerning allowable moving and relocation expenses for state employees in order to align state law with federal law.

Background

State law is not clear about which benefits associated with moving and relocation expenses are exempt from taxation. By aligning state law with federal law, any confusion around what is taxable should be eliminated.

State Expenditures

For FY 2018-19 only, there will be a minimal workload impact within the Department of Personnel and Administration to update processes and fiscal rules to comply with the legislation. This workload can be accomplished within existing appropriations

Effective Date

The bill takes effect August 8, 2018, if the General Assembly adjourns on May 9, 2018, as scheduled, and no referendum petition is filed.

State and Local Government Contacts

Personnel