## Summary of Legislation

This bill specifies, notwithstanding any judicial decisions to the contrary, that a marriage license may only be issued to, and children may only be adopted by, couples consisting of one man and one woman. The bill will decrease state and local revenue and will increase state and local expenditures on an ongoing basis.

### State Revenue

Starting in FY 2020-21, to the extent there are fewer marriage licenses issued, state cash fund revenue will decrease. For informational purposes, a marriage license has a $30 fee, of which $23 is revenue to the state ($20 to the Domestic Abuse Program Fund and $3 to the Vital Statistics Records Cash Fund) and $7 is retained by counties. The fiscal note assumes any decrease in marriage licenses to be minimal.

### State Expenditures

Starting in FY 2020-21, this bill will increase state expenditures in multiple state departments as described below.
Agencies involved in child welfare. To the extent that children remain longer in the child welfare system due to reducing the number of adoptive placement options, workload and costs in the DHS, the Judicial Department, and Office of the Child's Representative (OCR) will increase. First, costs in the DHS will increase to find alternative placement options for children. Second, to the extent there are challenges to any adoption decisions, workload to the trial courts will increase. Third, costs in the OCR will increase to have a guardian ad litem assigned to a child for longer periods of time. The fiscal note assumes that any increase in expenditures will be addressed through the annual budget process, if needed.

Department of Law. This bill will increase workload in the Attorney General's office in the Department of Law to represent the state in any litigation, as well as to assist with any necessary review of current state policies to avoid potential legal action. Any change in appropriations will be addressed through the annual budget process, if needed.

Colorado Department of Public Health and Environment. Starting in FY 2020-21, to the extent there are fewer marriage licenses filed, workload will decrease in the Department of Public Health and Environment. The fiscal note assumes that any change in workload will be minimal and does not require a change in appropriations.

TABOR refunds. The bill is expected to decrease state General Fund obligations for TABOR refunds in FY 2020-21 and in FY 2021-22. Under current law and the December 2019 Legislative Council Staff forecast, the bill will correspondingly decrease the amount refunded to taxpayers via sales tax refunds made available on income tax returns for tax years 2021 and 2022, respectively. A forecast of state revenue subject to TABOR is not available beyond FY 2021-22.

Local Government

Similar to the state, workload and costs to county departments of human services will increase to the extent children remain in the child welfare system longer. In addition, to the extent there are fewer marriage licenses, revenue to and workload in county clerk offices will decrease.

Effective Date

The bill takes effect August 5, 2020, if the General Assembly adjourns on May 6, 2020, as scheduled, and no referendum petition is filed.

State and Local Government Contacts

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<thead>
<tr>
<th>Child Welfare</th>
<th>Counties</th>
<th>County Clerks</th>
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<tr>
<td>Information Technology</td>
<td>Human Services</td>
<td>Law</td>
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<td>Public Health and Environment</td>
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The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit: leg.colorado.gov/fiscalnotes.