



Legislative  
Council Staff

*Nonpartisan Services for Colorado's Legislature*

**SB 20-071**

# REVISED FISCAL NOTE

(replaces fiscal note dated January 20, 2020)

<b>Drafting Number:</b>	LLS 20-0176	<b>Date:</b>	January 30, 2020
<b>Prime Sponsors:</b>	Sen. Smallwood; Fields Rep. Michaelson Jenet; Bockenfeld	<b>Bill Status:</b>	House Trans. & Local Govt.
		<b>Fiscal Analyst:</b>	Matt Bishop   303-866-4796 Matt.Bishop@state.co.us

**Bill Topic:**                    **PERMISSIBLE USES OF STATE-OWNED MOTOR VEHICLES**

**Summary of Fiscal Impact:**            **No fiscal impact.** The bill clarifies when state-owned vehicles may be parked overnight at the personal residence of a state officer or employee. It is assessed as having no fiscal impact on state and local governments.

**Appropriation Summary:**            No appropriation is required.

**Fiscal Note Status:**                    The revised fiscal note reflects the reengrossed bill.

## Summary of Legislation

The bill states that a state-owned motor vehicle may be parked at a state officer's or employee's personal residence for more than one day each month only if it were assigned by a state agency or for traveling away from home. The bill further clarifies that the officer or employee may only use a state-owned motor vehicle for commuting if authorized by the executive director of a state agency or their designee.

## Background

According to current federal Internal Revenue Service regulations, using a state-owned motor vehicle for commuting is taxable to the officer or employee, whereas using the vehicle for travel away from home is not taxable. Under current Colorado law, the restriction on parking a state-owned motor vehicle at a personal residence does not distinguish between these uses of the vehicle. This has caused uncertainty among state agencies as to whether or not the use of the vehicle is taxable to the officer or employee when the vehicle is parked at a personal residence for multiple days in a month for the purpose of traveling away from home and not for commuting.

## Assessment of No Fiscal Impact

Beginning in FY 2020-21, this bill clarifies how officers and employees report their use of state-owned motor vehicles. Though this might cause slight adjustments in how officers and employees self-report their usage of state-owned motor vehicles, it is still within the scope of current self-reporting requirements, and the bill is assessed as having no fiscal impact.

**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**

Information Technology

Personnel

Revenue