



## Legislative Council Staff

*Nonpartisan Services for Colorado's Legislature*

# Fiscal Note

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<b>Drafting Number:</b>	LLS 21-0860	<b>Date:</b>	April 01, 2021
<b>Prime Sponsors:</b>	Rep. Roberts; Michaelson Jenet Sen. Rodriguez; Smallwood	<b>Bill Status:</b>	House Trans. & Local Govt.
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**Bill Topic:** REPEAL GAMING CITY AUDIT REQUIREMENT

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**Summary of Fiscal Impact:**

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

The bill repeals the requirement that the Office of the State Auditor conduct an audit of limited gaming revenue used for preservation and restoration of gaming cities. The bill impacts state and local workload by a minimal amount in 2022 and 2027.

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

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**Fiscal Note Status:** This fiscal note reflects the introduced bill. The bill is recommended by the Legislative Audit Committee.

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## Summary of Legislation

The bill repeals the requirement that the Office of the State Auditor (OSA) conduct audits in 2017, 2022, and 2027 on the portion of limited gaming fund revenue that is transferred to the State Historical Fund for the preservation and restoration of the cities of Black Hawk, Central City, and Cripple Creek.

## State and Local Expenditures

In 2022 and 2027, the bill removes an audit requirement from the OSA, which was expected to take place within the agency's normal audit schedule; repealing it does not change the total number of audits OSA will complete. The bill also decreases workload for the cities of Black Hawk, Central City, and Cripple Creek in those years, which will no longer be required to provide documentation and meet audit requirements.

## Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

**State and Local Government Contacts**

History Colorado  
Revenue

Information Technology  
State Auditor

Municipalities