

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE COLLECTION OF DEBTS OWED TO THE STATE, AND, IN CONNECTION THEREWITH, REDUCING AN APPROPRIATION.

Prime Sponsors: Sens. Hansen and Rankin
Representative McCluskie

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Phone: 303-866-4963
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Appropriation Items of Note

Appropriation Already Added to Bill, Amendment in Packet

General Fund Impact

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 02/20/21.

XXX	No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	Update: Fiscal impact has changed due to <i>new information or technical issues</i>
	Update: Fiscal impact has changed due to <i>amendment adopted</i> after LCS Fiscal Note was prepared
	Non-Concurrence: JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
J.001	Staff-prepared appropriation amendment

Current Appropriations Clause in Bill

The bill includes an appropriation clause that reduces appropriations to the Department of Personnel for FY 2020-21 by \$1,370,478 cash funds from the Debt Collection Fund and 3.7 FTE. However, as indicated by the LCS Fiscal Note, an additional \$50,625 General Fund appropriation is required in FY 2021-22 to the Department of Revenue for tax software system upgrades.

Description of Amendments in This Packet

J.001 Staff has prepared amendment **J.001** (attached) to add a provision appropriating a total of \$50,625 General Fund to the Department of Revenue for FY 2021-22.

Points to Consider*General Fund Impact*

The Joint Budget Committee (JBC) has proposed a supplemental budget package for FY 2020-21 based on the December 2020 Office of State Planning and Budget revenue forecast. This bill, which is part of the supplemental budget package, requires a General Fund appropriation of \$50,625 for FY 2021-22, reducing by this amount the General Fund available for other purposes in FY 2021-22.

Related Budget Information

The bill transfers the remaining balance of the Debt Collection Fund to the General Fund on June 30, 2021. The Fund has a current FY 2020-21 balance of \$61,942.