



Legislative Council Staff
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**Fiscal Note
Memorandum**

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February 9, 2022

TO: Representatives Roberts and Catlin

FROM: David Hansen, Economist
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SUBJECT: Fiscal Assessment of Proposed Amendment **HB22-1117_L.002**

This memorandum is an assessment of the fiscal impact of the attached proposed amendment L.002 to HB22-1117. This fiscal assessment is for the impact of the bill with inclusion of this amendment only. Any other added amendment could influence the fiscal impact.

Summary of Proposed Amendment

The proposed amendment removes the requirement that retailer collecting county lodging tax change their filing frequency from quarterly to filing returns at the same frequency as sales and use tax.

Fiscal Impact of Amendment

The amendment will eliminate the need for the Department of Revenue to initiate one-time computer programming changes related to the change in filing frequency, along with testing, support, research, and taxpayer services associated with these costs. The amendment eliminates the need for a General Fund appropriation in FY 2022-23, and the estimated increase in the General Fund reserve.

Bill's Revised Fiscal Impact with Amendment

While the bill continues to have a local government impact, as described in the published fiscal note, the bill as amended will not affect state revenues and expenditures.