



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number:	LLS 23-0734	Date:	March 21, 2023
Prime Sponsors:	Sen. Ginal; Pelton B. Rep. Epps	Bill Status:	Senate Finance
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Bill Topic: CORRECTION TAX STATUTE CROSS REFERENCES

Summary of Fiscal Impact: **No fiscal impact.** The bill makes nonsubstantive corrections to cross references in the tax statutes. It does not impact the revenue or expenditures or any state or local agency, and is assessed as having no fiscal impact.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill, which was recommended by the Statutory Revision Committee.

Summary of Legislation

The bill makes nonsubstantive corrections to cross references in the tax statutes. Specifically, the bill corrects cross references found in Sections 39-21-119, 39-22-104, and 39-26-102, C.R.S.

Assessment of No Fiscal Impact

The bill does not change the revenue or expenditures of any state or local government agency, and thus is assessed as having no fiscal impact.

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

Office of Legislative Legal Services

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.