

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING COMPREHENSIVE SUPPORT FOR ORGAN DONATION BY LIVING ORGAN DONORS.

Prime Sponsors: Reps. Rutinel and Bradfield
Senator Buckner

JBC Analyst: Abby Magnus
Phone: 303-866-2149
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Appropriation Items of Note

Appropriation Required, Amendment in Packet

TABOR Impact

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/12/24.

	No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
XXX	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

While the total cash fund appropriation in the Revised Fiscal Note (04/12/24) for FY 2024-25 is accurate, Legislative Council Staff and JBC Staff agree \$6,629 should come from the Colorado DRIVES Vehicle Services Account and \$2,116 from the License Plate Cash Fund.

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
J.001	Staff-prepared appropriation amendment
L.016	Bill Sponsor amendment - changes fiscal impact <i>and</i> appropriation
L.017	Bill Sponsor amendment - does not change fiscal impact

Current Appropriations Clause in Bill

The bill requires but does not contain an appropriation clause.

Description of Amendments in This Packet

J.001 Staff has prepared amendment **J.001** (attached) to add a provision appropriating a total of \$8,745 cash funds, including \$6,629 from the Colorado DRIVES Vehicle Services Account and \$2,116 from the License Plate Cash Fund, to the Department of Revenue for FY 2024-25.

L.016 Bill Sponsor amendment **L.016** (attached) removes the license plate portion of the bill. Legislative Council Staff and JBC Staff agree this removes the fiscal impact of the bill.

L.017 Bill Sponsor amendment **L.017** (attached) makes a technical correction to the Finance Committee Report (04/08/24). Legislative Council Staff and JBC Staff agree this amendment has no fiscal impact on the bill.

If the Committee adopts L.016, it should NOT adopt J.001.

If the Committee adopts L.017, it may adopt OR not adopt J.001.

Points to Consider

TABOR/ Excess State Revenues Impact

The March 2024 Office of State Planning and Budgeting (OSPB) revenue forecast projects a TABOR surplus liability of \$1.3 billion for FY 2024-25 and \$1.8 billion for FY 2025-26 to be refunded to taxpayers out of the General Fund. Legislation that increases non-exempt revenue (such as cash funds) will increase the TABOR refund from the General Fund. The budget package includes a set aside of \$63.1 million General Fund for appropriations in FY 2024-25.

This bill is estimated to increase cash fund revenues by \$11,166 in FY 2024-25 and by \$12,140 in FY 2025-26, which will reduce the available General Fund in each fiscal year by equal amounts. This bill increases the TABOR refund made out of the General Fund by \$11,166 for FY 2024-25, reducing the \$63.1 million General Fund set aside for FY 2024-25 by the same amount.

If **L.016** is adopted, this bill will not increase cash fund revenues in FY 2024-25 or FY 2025-26, and will have no impact on the TABOR refund made out of the General Fund in FY 2024-25.