

JOINT BUDGET COMMITTEE



STAFF FIGURE SETTING FY 2023-24

TOBACCO REVENUE

JBC WORKING DOCUMENT - SUBJECT TO CHANGE
STAFF RECOMMENDATION DOES NOT REPRESENT COMMITTEE DECISION

PREPARED BY:
ANDREW FORBES, JBC STAFF
FEBRUARY 08, 2023

JOINT BUDGET COMMITTEE STAFF
200 E. 14TH AVENUE, 3RD FLOOR • DENVER • COLORADO • 80203
TELEPHONE: (303) 866-2061 • TDD: (303) 866-3472
<https://leg.colorado.gov/agencies/joint-budget-committee>

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OVERVIEW

Colorado receives annual tobacco revenue from three sources:

- 1 The Tobacco Master Settlement Agreement (MSA), a 1998 legal settlement between tobacco manufacturers and the states who sued the tobacco manufacturers to recover Medicaid and other health-related costs incurred by the states as a result of treating smoking related illnesses.
- 2 Tobacco taxes imposed by Section 21 of Article X of the Colorado Constitution (Amendment 35).
- 3 An additional tax on tobacco and nicotine products created by H.B. 20-1427 (Proposition EE), which began January 1, 2021.

Both Amendment 35 and MSA dollars are distributed by formula, while proposition EE revenue distribution is largely specified in HB 20-1427. Long Bill appropriations are determined based on forecasted revenues provided by Legislative Council Staff (LCS). More details about distribution of tobacco revenue are included in the following sections.

TOBACCO MASTER SETTLEMENT AGREEMENT

The Tobacco Master Settlement Agreement (MSA) provides Colorado with an annual revenue stream distributed via a statutory formula to a variety of programs. Revenue from the MSA is the result of a 1998 legal settlement between tobacco manufacturers and the states who sued to recover Medicaid and other health-related costs incurred by the states as a result of treating smoking related illnesses.

Tobacco Master Settlement Agreement payments are driven by the number of units sold (units being individual cigarettes) and the inflation adjustment. Payments received in April are based on sales and adjustments from the prior year. For example, the payment received by Colorado in April 2022 was based on the number of units sold in 2021.

OVERVIEW OF CALCULATING MASTER SETTLEMENT AGREEMENT DISTRIBUTIONS

The Legislative Council January 2023 forecast of Tobacco Master Settlement Agreement revenue serves as the basis for the Long Bill appropriations of MSA revenues in FY 2023-24. The State receives the annual MSA payment in April, which is after the Long Bill is typically sent to the Governor. As a result, even though actual receipts are known by mid-April, appropriations in the Long Bill are based on the January Legislative Council Staff revenue forecast. The allocation percentages are determined by statute and are shown in Appendix A. Once approved by the Committee, JBC analysts use the FY 2023-24 allocations to set appropriations for Tobacco Master Settlement Agreement-supported programs in their respective Departments.

TOBACCO MASTER SETTLEMENT AGREEMENT ALLOCATIONS AND APPROPRIATIONS

The following statutes and processes direct the allocation of Tobacco Master Settlement Agreement money.

- Section 24-75-1104.5 (1.3) (a), C.R.S., specifies that the total Tobacco Master Settlement Agreement funds allocated to programs will be based on the prior year's Tobacco Master Settlement Agreement receipts.
- The distribution across programs is governed by statute, with the key provisions contained in Section 24-75-1104.5 (1.7), C.R.S. The Treasury uses the formula to allocate this money to programs.
- The General Assembly appropriates the allocated funds in the Long Bill, providing spending authority for programs receiving the allocations.

→ TOBACCO MASTER SETTLEMENT REVENUE ALLOCATIONS

Staff recommends that the Committee approve the allocation of settlement revenue as shown in the table below. The recommendation is based on a Legislative Council Staff projection of \$89,805,066 available for allocation in FY 2023-24.

TOBACCO MASTER SETTLEMENT AGREEMENT REVENUE ALLOCATIONS			
	PERCENTAGE	FY 2022-23 ACTUAL DISTRIBUTION	FY 2023-24 RECOMMENDATION
Health Care Policy and Financing			
Children's Basic Health Plan Trust	18.0%	\$16,621,788	\$16,164,912
Autism Waiver	2.0%	1,846,865	1,796,101
Subtotal - Health Care Policy and Financing	20.0%	18,468,653	17,961,013
Higher Education			
University of Colorado Health Sciences Center ¹	17.5%	16,160,071	15,715,887
Human Services			
Nurse Home Visitor Program	26.7%	24,655,652	23,977,953
Tony Gramscas Youth Services Program	7.5%	6,925,745	6,735,380
Subtotal - Human Services	34.2%	31,581,397	30,713,333
Law			
Tobacco Settlement Defense Account	2.5%	2,308,582	2,245,127
Military and Veterans Affairs			
State Veterans Trust Fund	1.0%	923,433	898,051
Personnel			
Supplemental State Contribution Fund	2.3%	2,123,895	2,065,517
Public Health and Environment			
Drug Assistance Program (ADAP; Ryan White)	5.0%	4,617,163	4,490,253
AIDS and HIV Prevention Grants (CHAPP)	3.5%	3,232,014	3,143,177
Immunizations	2.5%	2,308,582	2,245,127
Health Services Corps Fund	1.0%	923,433	898,051
Dental Loan Repayment Program	1.0%	923,433	898,051
Subtotal - Public Health and Environment	13.0%	12,004,625	11,674,659
Capital Construction - Department of Higher Education - Fitzsimons			
Lease Purchase Payments	8.0%	7,387,461	7,184,405
Unallocated Amount	1.5%	1,385,149	1,347,076
TOTAL	100.0%	\$92,343,266	\$89,805,066

¹ 8.75 percent of this amount is required to be spent on cancer research.

Individual staff analysts will recommend FY 2023-24 appropriation amounts for programs in their budget areas that are supported by Tobacco Master Settlement Agreement funds. Staff recommendations will take into consideration this revenue forecast and the balance of tobacco moneys expected to be available in program cash funds.

NOTE FOR FY 2023-24

Prior to 2018 participating manufacturers have used the Non-Participating Manufacturer adjustment clause within the MSA to withhold a portion of their payment (called disputed payments). In order to determine if the Participating Manufacturers were justified in withholding a portion of their payments states and participating manufacturers enter into arbitration. The arbitration process is lengthy. Colorado began the NPM Adjustment arbitration based on 2003 disputed payments in June 2010. On

September 11, 2013, the panel issued its ruling on the Colorado case. Colorado entered arbitration on the 2004 disputed payments beginning in February 2016.

Colorado joined an additional MSA supplemental settlement in 2018. The settlement resolves the disputed payments in three ways: it releases disputed payments from 2004-2014, ends NPM adjustment withholding from future annual payments, and determines percentage splits/credits for those no-longer-withheld funds, with a portion that would have otherwise been withheld going to Colorado, and the rest being credited back to manufacturers. As a result, Colorado received a one-time payment of approximately \$113.3 million in 2018, which was credited to the General Fund. Additionally, Colorado's receipts will modestly increase in 2019, 2020, and 2023, and modestly decrease in 2021 and 2022. This moderate increase for the 2023 payment is enhanced, in part, by the inflation adjustment. The inflation adjustment is equal to 3.0 percent or the Consumer Price Index (CPI) percentage change for the calendar year being used to determine the payment, whichever is greater. Therefore, if the CPI percentage is lower than 3.0 percent, the inflation adjustment for that year is 3.0 percent. There have only been five years since the inception of the Tobacco Master Settlement Agreement when CPI was greater than 3.0 percent: 2000 (3.4 percent), 2004 (3.3 percent), 2005 (3.4 percent), 2007 (4.1 percent), and 2021 (7.5 percent). For the 2023 payment the U.S. Bureau of Labor Statistics reported a 12-month CPI increase of 6.5 percent.

ACCELERATED PAYMENTS

Prior to FY 2007-08, expenditures for MSA-funded programs were paid exclusively from revenue received in April of the prior fiscal year. While appropriations continue to be based on revenue received in April of the prior fiscal year, the General Assembly changed statute in response to economic downturns so that expenditures are partially paid from revenue received in April of the current fiscal year. This change requires that MSA-funded programs operate for most of the fiscal year before the largest source of revenue to pay for the expenses is received in April. This change is referred to as accelerating the use of tobacco revenues, or accelerated payments. The initial change in SB 09-269 allowed for access to \$65.0 million in one-time funding without reducing support for MSA programs.

House Bill 12-1247 began to gradually reduce the use of such advances from the Treasury by reducing the use of current year revenue and increasing the use of prior year revenue. The bill required spending from current year revenue be reduced each year by any unallocated MSA funds (currently 1.5 percent) and other residual funds in the Tobacco Litigation Settlement Cash Fund. House Bill 20-1380 transferred an additional \$20 million from the state's 2020 MSA payment to the General Fund. To compensate, an additional \$20 million from the state's 2021 MSA payment was allocated to programs in FY 2020-21. The total receipt of MSA funds in April of 2021 was \$86.6 million. Of that amount \$26.6 million was made available for FY 2021-22 programs in July of 2021, while \$60.0 million was distributed immediately upon receipt of the April 2021 payment to "pay back" the General Fund for FY 2020-21 programs. The accelerated payment amount will decrease from \$58,738,523 to \$57,353,374 in FY 2023-24.

AMENDMENT 35

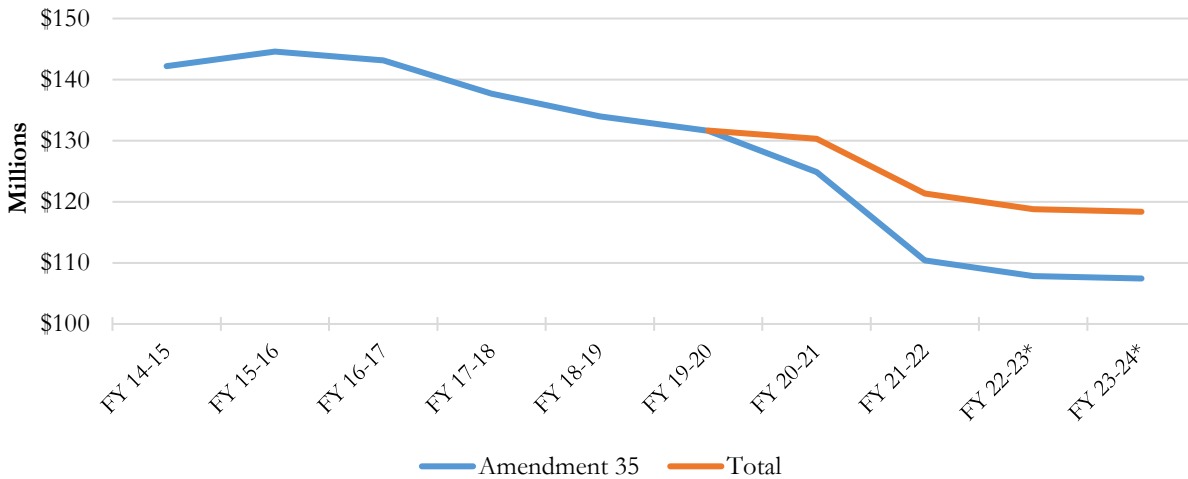
Amendment 35 was approved by the voters in 2004 and added the following two cigarette and tobacco taxes to Section 21 of Article X of the Colorado Constitution.

- A \$0.64 tax on each pack of cigarettes sold in Colorado (a pack equals twenty cigarettes); and
- A statewide tobacco products tax equal to 20.0 percent of the manufacturer's list price, on the sale, use, consumption, handling, or distribution of tobacco products by distributors.

Amendment 35 was codified in Section 24-22-117, C.R.S., which outlines how revenue from Amendment 35 is distributed to various state agencies including: the Departments of Health Care Policy and Financing, Public Health and Environment, and Human Services. Appendix B summarizes which departments and programs receive Amendment 35 tobacco tax revenue.

Amendment 35 revenues have been declining over time (as shown in the table below) due mainly to lower consumption of cigarettes. This revenue decline is offset in the short term by increased revenue from Proposition EE taxes, which transfers \$11.0 million in FY 2021-22 and beyond to the Tobacco Tax Cash Fund.

TOBACCO TAX CASH FUND REVENUE BY FISCAL YEAR



*Forecasted Revenue

→ DISTRIBUTION OF AMENDMENT 35 REVENUE

The December 2022 Legislative Council Staff revenue forecast projects Amendment 35 revenues will equate to **\$107,441,000** in FY 2023-24, with an additional **\$10,950,000** being made available to traditional Amendment 35 distribution programs through Proposition EE. Dollars from both of these revenue streams are held in the Tobacco Tax Cash Fund (TTCF), and distributed from there via the formula outlined in the table below. The following table summarizes staff's recommendation of the allocation of TTCF dollars for FY 2023-24. Staff recommends that the Committee approve these distribution amounts, which includes both Amendment 35 and Proposition EE revenue. **Staff also requests permission to adjust the allocations if the March 2023 Legislative Council forecast is**

significantly different than the December 2022 forecast. Each JBC staff with TTCF funded programs will provide additional information on the use of these dollars during their respective figure setting presentations.

DISTRIBUTION OF TTCF DOLLARS

DEPT.	PROGRAM AND/OR FUND	PERCENT	FY 2023-24 A35 DISTRIBUTION	FY 2023-24 PROP EE DISTRIBUTION	TOTAL FY 2023-24 DISTRIBUTION
HCPF	Health Care Expansion Fund	46%	\$49,422,860	\$5,037,000	\$54,459,860
HCPF	Primary Care Fund	19%	20,413,790	2,080,500	22,494,290
DPHE	Tobacco Education Programs Fund	16%	17,190,560	1,752,000	18,942,560
DPHE	Prevention, Early Detection and Treatment Fund	16%	17,190,560	1,752,000	18,942,560
HCPF	Old Age Pension Fund	1.5%	1,611,615	164,250	1,775,865
REV	Local governments to compensate for lost revenue from tobacco taxes	0.9%	966,969	98,550	1,065,519
DPHE	Immunizations performed by small local public health agencies.	0.3%	322,323	32,850	355,173
HCPF	Children's Basic Health Plan	0.3%	322,323	32,850	355,173
Total Distributions		100%	\$107,441,000	\$10,950,000	\$118,391,000

Money that is credited to the Prevention Early Detection and Treatment Fund is further divided among three programs: Breast and Cervical Cancer Program, Health Disparities Program, and Center for Health and Environmental Information. The following table summarizes how the total funds credited to the Prevention, Early Detection and Treatment Fund is further allocated.

BREAKDOWN OF MONEY CREDITED TO THE PREVENTION, EARLY DETECTION AND TREATMENT FUND

	PERCENT	FY 2023-24 A35 DISTRIBUTION	FY 2023-24 PROP EE DISTRIBUTION	TOTAL FY 2023-24 DISTRIBUTION
Total Amount Credited to the Prevention, Early Detection and Treatment Fund		17,190,560	1,752,000	18,942,560
Breast and Cervical Cancer Program	20%	3,438,112	350,400	3,788,512
Health Disparities Program Fund	15%	2,578,584	262,800.00	2,841,384
Center for Health and Environmental Information	Fixed \$	116,942	0	116,942
<i>Remains in the Prevention, Early Detection and Treatment Fund</i>		<i>11,056,922</i>	<i>1,138,800</i>	<i>12,195,722</i>

PROPOSITION EE

Proposition EE was a ballot measure created by HB 20-1427 (Cigarette, Tobacco, and Nicotine Products Tax) and approved by voters during the November 2020 election. The measure raises taxes on cigarettes and other tobacco products (OTP) and creates a tax on nicotine products such as vaping devices. The measure creates a funding stream that is separate from Amendment 35 revenue and has transfer amounts that are largely defined Section 24-22-118 (2), C.R.S., rather than a distribution formula. The expected distribution amounts outlined in statute can be found in Appendix C of this document.

INCREMENTAL TOBACCO TAX INCREASES			
	FY 2020-21 TO FY 2023-24	FY 2024-25 TO FY 2026-27	FY 2027 AND BEYOND
<i>Cigarettes</i>			
Before Jan 1, 2021	\$0.84	\$0.84	\$0.84
Increase from Proposition EE	1.10	1.40	1.80
Total	\$1.94	\$2.24	\$2.64
<i>OTP</i>			
Before Jan 1, 2021	40%	40%	40%
Increase from Proposition EE	10%	16%	22%
Total	50%	56%	62%
<i>Nicotine</i>			
Before Jan 1, 2021	0%	0%	0%
Increase from Proposition EE	50%	56%	62%
Total	50%	56%	62%

Tax revenue from Proposition EE is deposited in the 2020 Tax Withholding Fund and distributed on an ongoing basis throughout the year, with dollars going to the funds outlined in statute first, and any remaining revenue being distributed to the State Education Fund and Preschool Programs Cash Fund after the other obligations have been fulfilled. If revenue is insufficient to cover initial obligations dollars will be dispersed on a proportional basis.

TABOR, AND THE 2020 BLUEBOOK ESTIMATES

Revenue from the increased taxes on cigarettes, tobacco and nicotine products in Proposition EE totaled \$208.0 million in FY 2021-22, exceeding the estimate of FY 2021-22 tax revenue published in the 2020 Blue Book of \$186.0 million by \$22.0 million. Because actual revenue exceeded the Blue Book estimate, TABOR requires the General Assembly to either refer a ballot measure to retain the excess revenue, or refund the excess revenue to taxpayers and reduce the tax rates in proportion to the excess. Because the Blue Book estimate was 10.3 percent lower than actual revenue, Legislative Council Staff makes the assumption that each of the tax rates will be reduced by 10.3 percent beginning in April 2023. The assumed reduced tax rates are shown in the table below. This assumption reduces Proposition EE revenue by \$6.4 million in FY 2022-23, \$23.9 million in FY 2023-24, and \$29.7 million in FY 2024-25 relative to if the tax rates were unchanged. Amounts shown in the distribution table above reflect this revenue reduction.

UPDATED PROP EE TOBACCO TAX INCREASES			
	APRIL 2023 THROUGH FY 2023-24	FY 2024-25 TO FY 2026-27	FY 2027 AND BEYOND
<i>Cigarettes</i>			
Before Jan 1, 2021	\$0.84	\$0.84	\$0.84
Reduced Prop EE Rate	0.99	1.26	1.61
Total	\$1.83	\$2.10	\$2.45
<i>OTP</i>			
Before Jan 1, 2021	40%	40%	40%
Reduced Prop EE Rate	9%	14%	20%
Total	49%	54%	60%

UPDATED PROP EE TOBACCO TAX INCREASES			
	APRIL 2023 THROUGH FY 2023-24	FY 2024-25 TO FY 2026-27	FY 2027 AND BEYOND
<i>Nicotine</i>			
Before Jan 1, 2021	0%	0%	0%
Reduced Prop EE Rate	45%	50%	56%
Total	45%	50%	56%

In order to comply with the TABOR requirements, the General Assembly must pass a bill to change the Proposition EE tax rates in statute and create a refund mechanism for the excess collections. Staff is not aware of any legislation currently introduced that would address this issue and **therefore recommends that the JBC sponsor a bill to fulfill these obligations.** In his State of the State address on January 17, 2023 the Governor asked for the General Assembly to refer a measure to the November 2023 ballot asking the public to retain the excess collections. However, staff believes that the excess collections would need to be refunded in the current fiscal year and is unsure how these two proposals would work together.

→ DISTRIBUTION OF PROPOSITION EE REVENUE

Legislative Council Staff's December 2022 forecast projects that **\$205.2 million** in revenue from Proposition EE taxes will be collected and distributed to specific cash funds in FY 2022-23 along with **\$200.2 million** in FY 2023-24, and **\$249.3 million** in FY 2024-25, as outlined in the table below.

DISTRIBUTION OF PROPOSITION EE DOLLARS			
PROGRAM AND/OR FUND	FY 2022-23	FY 2023-24	FY 2023-24
General Fund	\$4,050,000	\$4,050,000	\$4,050,000
Tobacco Education Programs Fund	0	0	20,000,000
Tobacco Tax Cash Fund ¹	10,950,000	10,950,000	10,950,000
Rural Schools Fund	35,000,000	0	0
Housing Development Grant Fund	11,167,000	0	0
Eviction Legal Defense Fund	500,000	0	0
Preschool Programs Cash Fund ^{2,3}	0	185,200,000	214,300,000
State Education Fund ^{2,3}	143,533,000	0	0
Total	\$205,200,000	\$200,200,000	\$249,300,000

¹ Dollars distributed to the Tobacco Tax Cash Fund are accounted for in the considerations for Amendment 35 distributions.

² These funds will begin seeing revenue after the other fund obligations outlined in statute have been fulfilled.

³ Revenue estimates are reduced due to revenue in excess of Blue Book forecasts.

LONG BILL FOOTNOTES AND REQUESTS FOR INFORMATION

REQUEST FOR INFORMATION

Staff recommends **CONTINUING AND MODIFYING** the following request for information:

- 1 Department of Health Care Policy and Financing, Medical Services Premiums; Indigent Care Program, Children's Basic Health Plan Medical and Dental Costs; Department of Higher Education, Colorado Commission on Higher Education, Special Purpose, University of Colorado, Lease Purchase of Academic Facilities at Fitzsimons; Governing Boards, Regents of the University of Colorado; Department of Human Services, Division of Child Welfare, Tony Gramscas Youth Services Program; Office of Early Childhood, Division of Community and Family Support, Nurse Home Visitor Program; Department of Military and Veterans Affairs, Division of Veterans Affairs, Colorado State Veterans Trust Fund Expenditures; Department of Personnel, Division of Human Resources, Employee Benefits Services, H.B. 07-1335 Supplemental State Contribution Fund; Department of Public Health and Environment, Disease Control and Environmental Epidemiology Division, Administration, General Disease Control, and Surveillance, Immunization Operating Expenses; Special Purpose Disease Control Programs, Sexually Transmitted Infections, HIV and AIDS Operating Expenses, and Ryan White Act Operating Expenses; Prevention Services Division, Chronic Disease Prevention Programs, Oral Health Programs; Primary Care Office -- Each Department is requested to provide the following information to the Joint Budget Committee by ~~October 1, 2022~~ **October 1, 2023** for each program funded with Tobacco Master Settlement Agreement money: the name of the program; the amount of Tobacco Master Settlement Agreement money received and expended by the program for the preceding fiscal year; a description of the program including the actual number of persons served and the services provided through the program; information evaluating the operation of the program, including the effectiveness of the program in achieving its stated goals.

COMMENT: This request for information was added in FY 2015-16 and replaced a statutory report from the Department of Public Health and Environment and the State Board of Health. The request for information was added to improve the accountability of each program that receives Tobacco Master Settlement Agreement funding. The responses to the request for information are reviewed by the JBC staff analyst during the Tobacco Master Settlement Agreement briefing.

APPENDIX A: TOBACCO MASTER SETTLEMENT AGREEMENT ALLOCATION PERCENTAGES

TOBACCO MASTER SETTLEMENT AGREEMENT MONEY ALLOCATION PERCENTAGES		
DEPARTMENT	PROGRAM	PERCENTAGE
Human Services	Nurse Home Visitor	26.7%
Health Care Policy and Financing	Children's Basic Health Plan Trust	18.0%
Higher Ed	CU Health Sciences	15.5%
Capital Construction	Fitzsimons Trust Fund	8.0%
Human Services	Tony Gramsas Youth Services	7.5%
Public Health and Environment	Drug Assistance Program	5.0%
Public Health and Environment	AIDS & HIV Prevention Grants	3.5%
Public Health and Environment	CO Immunization Fund	2.5%
Law	Tobacco Litigation Settlement Cash Fund	2.5%
Personnel	Supplemental State Contribution	2.3%
Higher Ed	Cancer Program	2.0%
Health Care Policy and Financing	Autism Treatment	2.0%
Unallocated Amount - used to reduce size of the accelerated payment		1.5%
Military and Veterans Affairs	State Veterans	1.0%
Public Health and Environment	Dental Loan Repayment	1.0%
Public Health and Environment	Health Services Corps (Loan Repayment)	1.0%
Total Distributions		100.0%

APPENDIX B: ALLOCATION OF AMENDMENT 35 TOBACCO TAX REVENUE

ALLOCATION OF AMENDMENT 35 TOBACCO TAX REVENUE		
DEPT.	PROGRAM AND/OR FUND	PERCENT
HCPF	Health Care Expansion Fund, to provide funding to the Children's Basic Health Plan and Medicaid.	46.0%
HCPF	Primary Care Fund, to provide funding to clinics and hospitals that offer health care services to the uninsured or medically indigent.	19.0%
DPHE	Tobacco Education Programs Fund, to support grants for tobacco education, prevention and cessation.	16.0%
DPHE	Prevention, Early Detection and Treatment Fund (PEDT Fund)	16.0%
DHS	Old Age Pension Fund	1.5%
DOR	Local governments, to compensate for lost revenue from tobacco taxes	0.9%
DPHE	Immunizations performed by small local public health agencies.	0.3%
HCPF	Children's Basic Health Plan	0.3%
Total Distributions		100.0%

ALLOCATION OF MONEY CREDITED TO THE PREVENTION, EARLY DETECTION AND TREATMENT FUND	
	ALLOCATION
Prevention, Early Detection and Treatment Fund (PEDT Fund)	16% of Amendment 35 Money
Breast and Cervical Cancer Screening Program (up to \$5.0 million)	20% of 16.0% allocated to the PEDT Fund
Health Disparities Program Fund	15% of 16.0% allocated to the PEDT Fund
Center for Health and Environmental Information	<u>fixed dollar amount</u>
Remains in the PEDT Fund for cancer, cardiovascular and pulmonary disease prevention, detection and treatment grants.	16.0% less amounts credited to three above purposes.

APPENDIX C: ALLOCATION OF PROPOSITION EE REVENUE

Proposition EE Revenue Disbursement (Based on the LCS December 2022 Forecast)								
Distributions	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Tobacco Education Programs Fund	0	0	0	0	20,000,000	20,000,000	20,000,000	30,000,000
Tobacco Tax Cash Fund	5,475,000	10,950,000	10,950,000	10,950,000	10,950,000	10,950,000	10,950,000	10,950,000
General Fund	2,025,000	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000
Rural Schools	25,000,000	30,000,000	35,000,000	0	0	0	0	0
Housing Development Grant Fund	11,166,000	11,167,000	11,167,000	0	0	0	0	0
Eviction Legal Defense Fund	500,000	500,000	500,000	0	0	0	0	0
State Education Fund ¹	4,857,478	151,311,010	143,533,000	0	0	0	0	0
Preschool Programs Cash Fund ¹	0	0	0	185,200,000	214,300,000	195,906,160	194,484,117	240,538,642
Total	49,023,478	207,978,010	205,200,000	200,200,000	249,300,000	230,906,160	229,484,117	285,538,642

¹ These funds will begin seeing revenue after the other fund obligations outlined in the bill have been fulfilled.