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FISCAL NOTE

Drafting Number: LLS 20-0230
Prime Sponsors:

Date: October 24, 2019
Bill Status: Bill Request
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Bill Topic: **NON-PROFIT TRANSIT AUTHORITY AGENCY FUEL TAX**

Summary of Fiscal Impact: **No fiscal impact.** This bill repeals the nonprofit transit authority agency fuel tax.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: This fiscal note reflects the bill draft requested by the Tax Expenditure Evaluation Interim Committee.

Summary of Legislation

This bill repeals the fuel excise tax exemption that nonprofit transit authority agencies may claim for liquefied petroleum gas and natural gas used in their vehicles.

Assessment

The Office of the State Auditor (OSA) reviewed this tax expenditure and determined it has never been claimed, primarily because most vehicles used by these agencies do not operate vehicles that use these types of fuel. Because tax payers are not claiming this exemption, this bill is assessed as having no fiscal impact on any state or local government. Any form or other changes needed to administer taxes will be incorporated in the annual process for updating forms. OSA's report can be found here: https://leg.colorado.gov/sites/default/files/images/2019-te22_non-profit_transit_agency_fuel_tax_exemption.pdf.

Effective Date

The bill takes effect August 5, 2020, if the General Assembly adjourns on May 6, 2020, as scheduled, and no referendum petition is filed.

State and Local Government Contacts

Personnel Information Technology Revenue Transportation

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.