JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE

CONCERNING AN EXPANSION OF THE EXISTING SALES AND USE TAX EXEMPTION FOR CONSTRUCTION AND BUILDING MATERIALS USED FOR THE BUILDING OF PUBLIC WORKS TO REQUIRE THAT HOME RULE CITIES EXEMPT SUCH TAX ON SALES OF SUCH MATERIALS WHEN USED FOR PUBLIC SCHOOL CONSTRUCTION.

Prime Sponsors: Reps. Bird and Woog	JBC Analyst: Amanda Bickel
Sens. Hansen and Kolker	Phone: 303-866-4960
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Appropriation Items of Note

Appropriation Required, Amendment in Packet

General Fund Impact

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 01/18/22.

XXX	**No Change:** Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	Update: Fiscal impact has changed due to *new information or technical issues*
	Update: Fiscal impact has changed due to *amendment adopted* after LCS Fiscal Note was prepared
	Non-Concurrence: JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

The House Transportation and Local Government Committee Report (02/08/22) includes amendments to the bill, however, Legislative Council Staff and JBC Staff agree that the committee amendments do not change the fiscal impact of the bill.

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
J.001	Staff-prepared appropriation amendment

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 $3,375 General Fund to the Department of Revenue for FY 2022-23.

Points to Consider

The Joint Budget Committee (JBC) is developing a budget package for FY 2022-23. This bill requires a General Fund appropriation of $3,375 for FY 2022-23, reducing the General Fund available for other FY 2022-23 appropriations by this amount.