

Second Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 26-0645.01 Craig Harper x3481

HOUSE BILL 26-1168

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HOUSE SPONSORSHIP

**Sirota**, Brown, Taggart

SENATE SPONSORSHIP

**Bridges**, Amabile, Kirkmeyer

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**House Committees**  
Appropriations

**Senate Committees**

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A BILL FOR AN ACT

101 CONCERNING A SUPPLEMENTAL APPROPRIATION TO THE DEPARTMENT  
102 OF REVENUE.

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

Supplemental appropriations are made to the department of revenue.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing law.*  
*Dashes through the words or numbers indicate deletions from existing law.*

1           **SECTION 1. Appropriation to the department of revenue for**  
2           **the fiscal year beginning July 1, 2025.** In Session Laws of Colorado  
3           2025, section 2 of chapter 476, (SB 25-206), **amend** Part XX as follows:  
4           Section 2. **Appropriation.**

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
<b>PART XX</b>							
<b>DEPARTMENT OF REVENUE</b>							
1							
2							
3							
4	<b>(1) EXECUTIVE DIRECTOR'S OFFICE</b>						
5	<b>(A) Administration and Support</b>						
6	Personal Services	21,169,941	9,305,854		3,557,533 <sup>a</sup>	8,306,554 <sup>b</sup>	
7		20,919,941	9,055,854				
8		(202.6 FTE)					
9	Health, Life, and Dental	23,958,192	10,442,285		13,413,341 <sup>a</sup>	102,566 <sup>b</sup>	
10		24,551,694	10,643,029		13,803,119 <sup>a</sup>	105,546 <sup>b</sup>	
11	Short-term Disability	91,492	41,189		49,935 <sup>a</sup>	368 <sup>b</sup>	
12	Paid Family and Medical						
13	Leave Insurance	584,241	264,787		317,087 <sup>a</sup>	2,367 <sup>b</sup>	

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Unfunded Liability						
2	Amortization Equalization						
3	Disbursement Payments	12,983,142	5,884,150		7,046,382 <sup>a</sup>	52,610 <sup>b</sup>	
4	Salary Survey	3,538,396	1,614,887		1,909,039 <sup>a</sup>	14,470 <sup>b</sup>	
5	Step Pay	863,127	328,160		532,804 <sup>a</sup>	2,163 <sup>b</sup>	
6	PERA Direct Distribution	2,358,908	1,132,328		1,226,580 <sup>a</sup>		
7	Shift Differential	194,438			194,438 <sup>a</sup>		
8	Workers' Compensation	439,608	167,660		271,948 <sup>a</sup>		
9	Operating Expenses	<del>3,945,448</del>	<del>2,678,401</del>		1,243,197 <sup>a</sup>	23,850 <sup>b</sup>	
10		3,820,448	2,553,401				
11	Postage	458,402	283,346		175,056 <sup>a</sup>		
12	Legal Services	6,167,197	3,241,209		2,925,988 <sup>a</sup>		
13	Administrative Law Judge						
14	Services	11,373			11,373 <sup>a</sup>		

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Payment to Risk						
2	Management and Property						
3	Funds	820,278	311,884		508,394 <sup>a</sup>		
4	Vehicle Lease Payments	<del>1,047,509</del>	<del>141,451</del>		906,058 <sup>a</sup>		
5		853,472	115,256		738,216 <sup>a</sup>		
6	Leased Space	<del>7,289,345</del>	909,496		6,379,849 <sup>a</sup>		
7		7,164,345	784,496				
8	Capitol Complex Leased						
9	Space	73,921	30,915		43,006 <sup>a</sup>		
10	Payments to OIT	<del>23,373,032</del>	<del>11,909,223</del>		<del>11,463,809<sup>a</sup></del>		
11		23,070,100	11,754,879		11,315,221 <sup>a</sup>		
12	Digital Trunk Radio						
13	Payments	138,247			138,247 <sup>a</sup>		
14	CORE Operations	199,018	75,925		123,093 <sup>a</sup>		

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Utilities	83,703			83,703 <sup>a</sup>		
2		<u>109,788,958</u>					
3		109,385,491					
4							
5	<sup>a</sup> Of these amounts, it is estimated that \$1,157,402 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201						
6	(3)(a)(V), C.R.S., \$1,406,357 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., \$65,046 shall be from the Electronic Transactions Fund created in						
7	Section 42-1-234(4)(a), \$1,987 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$1,600 shall be from the Feeding Colorado Fund created						
8	in Section 39-22-5303 (1), C.R.S., and <del>\$49,888,468</del> \$49,961,816 shall be from various sources of cash funds.						
9	<sup>b</sup> Of these amounts, it is estimated that <del>\$6,858,207</del> \$6,861,187 shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section						
10	24-75-1401 (2), C.R.S., and \$1,646,741 shall be from statewide indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.						
11							
12	<b>(B) Hearings Division</b>						
13	Personal Services	3,641,627			3,641,627 <sup>a</sup>		
14		(33.3 FTE)					
15	Operating Expenses	110,412			110,412 <sup>a</sup>		

APPROPRIATION FROM

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	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Indirect Cost Assessment	222,226			222,226 <sup>a</sup>		
2		3,974,265					
3							
4	<sup>a</sup> Of these amounts, it is estimated that \$483,851 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., \$246,228 shall be from the First Time Drunk						
5	Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), and \$3,244,186 shall be from various sources of cash funds.						
6							
7		<del>113,763,223</del>					
8		113,359,756					
9							
10	<b>(2) TAXATION BUSINESS GROUP</b>						
11	<b>(A) Administration</b>						
12	Personal Services	635,608		615,257		20,351 <sup>a</sup>	
13		(5.0 FTE)					
14	Operating Expenses	12,543		12,543			

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Tax Administration IT						
2	System (GenTax) Support	7,868,539		7,748,553		119,986 <sup>b</sup>	
3	IDS Print Production	6,270,031		6,223,252		46,779 <sup>c</sup>	
4		14,786,721					
5							
6	<sup>a</sup> Of this amount, it is estimated that \$18,720 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$1,631 shall be from the Highway Users Tax						
7	Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S.						
8	<sup>b</sup> Of this amount, \$10,000 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$109,986 shall be from the Decarbonization Tax Credits						
9	Administration Cash Fund created in Section 24-38.5-120 (2), C.R.S.						
10	<sup>c</sup> This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.						
11							
12	<b>(B) Taxation Services</b>						
13	Personal Services	37,134,692		35,138,061		1,742,546 <sup>a</sup>	254,085 <sup>b</sup>
14		(431.3 FTE)					
15	Operating Expenses	4,841,409		4,818,262		23,147 <sup>a</sup>	



		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Joint Audit Program	352,259	352,259				
2	Mineral Audit Program	918,132				66,000 <sup>c</sup>	852,132(I) <sup>d</sup>
3							(10.2 FTE)
4	Document Management	5,679,805	5,677,198		2,607 <sup>e</sup>		
5		48,926,297					

7 <sup>a</sup> Of these amounts, \$1,031,135 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$227,361 shall be from the Decarbonization Tax Credits  
8 Administration Cash Fund created in Section 24-38.5-120 (2), C.R.S., \$146,235 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated  
9 pursuant to Section 43-4-201 (3)(a)(V), C.R.S., \$105,339 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1) C.R.S., with any unfunded amounts  
10 offset by General Fund per SB 18-141, \$6,000 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$29,217 shall be from the Aviation Fund created  
11 in Section 43-10-109 (1), C.R.S., \$59,708 shall be from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund created in Section 24-22-115 (2)(a),  
12 C.R.S., \$51,853 shall be from Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., \$22,274 shall be from the Tobacco Tax Enforcement Cash Fund created in Section  
13 39-28-107 (1)(b), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), and an estimated \$86,571 shall be from various sources of cash funds. Expenditures from the Tobacco  
14 Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund do not constitute fiscal year spending for the purpose of Section 20 of Article X of the State Constitution.

15 <sup>b</sup> Of these amounts, it is estimated that \$154,085 shall be from the Mineral Audit Program for programmatic indirect cost recoveries and \$100,000 shall be transferred from the Hospital  
16 Community Benefit Program in the Department of Health Care Policy and Financing per H.B. 23-1243.

APPROPRIATION FROM

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	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$

1     <sup>c</sup> Of this amount, \$65,500 shall be transferred from the State Board of Land Commissioners in the Department of Natural Resources, pursuant to Section 36-1-145 (2)(b), C.R.S., and  
2     \$500 shall be transferred from the Oil and Gas Conservation Commission in the Department of Natural Resources.

3     <sup>d</sup> This amount is anticipated to include \$690,227 for direct expenses and \$161,905 for programmatic indirect cost recoveries and is included for informational purposes.

4     <sup>e</sup> These amounts shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S.

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6     **(C) Tax Conferee**

7     Personal Services	1,760,001		1,662,718			97,283 <sup>a</sup>	
8			(13.6 FTE)				
9     Operating Expenses	60,905		60,905				
10	1,820,906						

11

12     <sup>a</sup> This amount shall be transferred from Governor - Lieutenant Governor - State Planning and Budgeting from the Economic Development Commission - General Economic Incentives  
13     and Marketing line item in Economic Development Programs and originated as user fees.

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APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<b>(D) Special Purpose</b>						
2	Cigarette Tax Rebate	6,036,300		6,036,300(I) <sup>a</sup>			
3	Amendment 35 Distribution						
4	to Local Governments	873,102			873,102 <sup>b</sup>		
5	Old Age Heat and Fuel and						
6	Property Tax Assistance	11,128,945		11,128,945(I) <sup>c</sup>			
7	Commercial Vehicle						
8	Enterprise Sales Tax Refund	120,524			120,524 <sup>d</sup>		
9	Retail Marijuana Sales Tax						
10	Distribution to Local						
11	Governments	18,758,757		18,758,757(I) <sup>e</sup>			
12		<u>36,917,628</u>					

14 <sup>a</sup> Pursuant to Section 39-22-623 (1)(a)(II)(B), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation  
 15 subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

APPROPRIATION FROM

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ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

<sup>b</sup> This amount shall be from the Tobacco Tax Cash Fund created in Section 24-22-117 (1)(a), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant to Section 21 of Article X of the State Constitution. This amount is thus not subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

<sup>c</sup> Pursuant to Section 39-31-102 (1)(a), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

<sup>d</sup> This amount shall be from the Commercial Vehicle Enterprise Tax Fund created in Section 42-1-225 (1), C.R.S.

<sup>e</sup> Pursuant to Section 39-28.8-203 (1)(a)(V), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitations on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

102,451,552

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<b>(3) DIVISION OF MOTOR VEHICLES</b>						
2	<b>(A) Administration</b>						
3	Personal Services	3,928,602		727,147		3,149,669 <sup>a</sup>	51,786 <sup>b</sup>
4		(40.9 FTE)					
5	Operating Expenses	530,668		63,731		463,547 <sup>a</sup>	3,390 <sup>b</sup>
6	DRIVES Maintenance and						
7	Support	10,069,326		18,000		10,051,326 <sup>a</sup>	
8		<u>14,528,596</u>					

10 <sup>a</sup> Of these amounts, an estimated \$10,051,326 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.,  
 11 and an estimated \$3,613,216 shall be from various sources of cash funds.

12 <sup>b</sup> These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

13  
 14  
 15

			APPROPRIATION FROM				
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<b>(B) Driver Services</b>						
2	Personal Services	29,013,349		3,550,791		25,339,576 <sup>a</sup>	122,982 <sup>b</sup>
3		(426.9 FTE)					
4	Operating Expenses	2,654,959		414,260		2,230,529 <sup>a</sup>	10,170 <sup>b</sup>
5		2,517,459		276,760			
6	Drivers License Documents	8,143,739		3,498		8,140,241 <sup>c</sup>	
7	Ignition Interlock Program	742,960				742,960 <sup>d</sup>	
8						(6.9 FTE)	
9	Indirect Cost Assessment	3,649,617				3,649,617 <sup>a</sup>	
10		<u>44,204,624</u>					
11		44,067,124					
12							

13 <sup>a</sup> Of these amounts, an estimated \$17,394,480 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.,  
 14 \$14,192 shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), C.R.S., and an estimated \$13,811,050  
 15 shall be from various sources of cash funds.

APPROPRIATION FROM

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	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$

1     <sup>b</sup>These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

2     <sup>c</sup> This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.

3     <sup>d</sup> This amount shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), C.R.S.

4

5     **(C) Vehicle Services**

6     Personal Services                             3,736,892                             558,687                             3,178,205<sup>a</sup>

7   (54.9 FTE)

8     Operating Expenses                         408,920                             28,587                             380,333<sup>a</sup>

9     License Plate Ordering                     13,715,065   13,715,065<sup>b</sup>

10    Motorist Insurance

11    Identification Database

12    Program                                     358,928   358,928<sup>c</sup>

13   (1.0 FTE)

14    Emissions Program                         1,312,850   1,312,850<sup>d</sup>

15   (15.0 FTE)

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Indirect Cost Assessment	583,975			583,975 <sup>a</sup>		
2		<u>20,116,630</u>					
3							
4	<sup>a</sup> Of these amounts, an estimated \$2,433,824 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.,						
5	\$1,507,537 shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18)(c), C.R.S., and						
6	\$201,152 shall be from the Electronic Transactions Fund created in Section 42-1-234 (4)(a).						
7	<sup>b</sup> This amount shall be from the License Plate Cash Fund created in Section 42-3-301 (1)(b), C.R.S.						
8	<sup>c</sup> This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.						
9	<sup>d</sup> This amount shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18)(c), C.R.S.						
10							
11	<b>(D) County Support Services</b>						
12	Operating Expenses	2,317,295			2,317,295 <sup>a</sup>		
13	County Office Asset						
14	Maintenance	511,430			511,430 <sup>a</sup>		



APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	County Office						
2	Improvements	36,000			36,000 <sup>a</sup>		
3		<u>2,864,725</u>					
4							
5	<sup>a</sup> These amounts shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.						
6							
7		81,714,575					
8		81,577,075					
9							
10	<b>(4) SPECIALIZED BUSINESS GROUP</b>						
11	<b>(A) Administration</b>						
12	Personal Services	1,213,998	8,427		875,942 <sup>a</sup>	329,629 <sup>b</sup>	
13		(11.0 FTE)					
14	Operating Expenses	13,934	111		8,885 <sup>a</sup>	4,938 <sup>b</sup>	
15		<u>1,227,932</u>					

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1							
2	<sup>a</sup> These amounts shall be from various sources of cash funds.						
3	<sup>b</sup> These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and shall be transferred from the Limited Gaming Division in this department.						
4							
5							
6	<b>(B) Limited Gaming Division</b>						
7	Personal Services	14,052,041			14,052,041(I) <sup>a</sup>		
8					(138.0 FTE)		
9	Operating Expenses	1,996,196			1,996,196(I) <sup>a</sup>		
10	Payments to Other State						
11	Agencies	5,030,021			5,030,021(I) <sup>b</sup>		
12	Distribution to Gaming						
13	Cities and Counties	26,035,153			26,035,153(I) <sup>b</sup>		
14	Responsible Gaming Grant						
15	Program	4,220,000			4,220,000 <sup>c</sup>		

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Indirect Cost Assessment	978,858			978,858(I) <sup>b</sup>		
2		52,312,269					
3							

4 <sup>a</sup> Of these amounts, \$13,424,117 shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and is included for informational purposes pursuant to Section 9  
5 (5)(b)(I) of Article XVIII of the State Constitution and Section 44-30-701 (1)(b)(I), C.R.S., which specify that the State Treasurer is authorized to pay all ongoing expenses of the Limited  
6 Gaming Commission related to the administration of Limited Gaming, and that such payments shall not be conditioned on any appropriation by the General Assembly, and \$2,624,120  
7 shall be from the Sports Betting Fund created in Section 44-30-1509 (1)(a), C.R.S., which is continuously appropriated pursuant to Section 44-30-1509 (1)(b), C.R.S., and is included  
8 for informational purposes only.

9 <sup>b</sup> These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and are included for informational purposes pursuant to Section 9 (5)(b)(I) of Article  
10 XVIII of the State Constitution and Section 44-30-701 (1)(b)(I), C.R.S., which specify that the State Treasurer is authorized to pay all ongoing expenses of the Limited Gaming  
11 Commission related to the administration of Limited Gaming, and that such payments shall not be conditioned on any appropriation by the General Assembly.

12 <sup>c</sup> These amounts shall be from the Responsible Gaming Grant Program Cash Fund created in Section 44-30-1702 (8)(a), C.R.S.

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APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<b>(C) Liquor and Tobacco Enforcement Division</b>						
2	Personal Services	5,480,060		205,030		5,275,030 <sup>a</sup>	
3		(65.4 FTE)					
4	Operating Expenses	539,856		6,965		532,891 <sup>a</sup>	
5	Indirect Cost Assessment	610,487				610,487 <sup>a</sup>	
6		<u>6,630,403</u>					
7							
8	<sup>a</sup> Of these amounts, \$6,068,408 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., and \$350,000 shall be						
9	from the Tobacco Education Programs Fund created in Section 24-22-117 (2)(c)(I), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant						
10	to Section 21 of Article X of the State Constitution and thus is not subject to the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution and						
11	pursuant to Section 21 (4) of Article X of the State Constitution.						
12							
13	<b>(D) Division of Racing Events</b>						
14	Personal Services	1,480,809				1,480,809 <sup>a</sup>	
15						(11.7 FTE)	

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Operating Expenses	505,026			505,026 <sup>a</sup>		
2	Purses and Breeders Awards	1,400,000			1,400,000 <sup>b</sup>		
3	Indirect Cost Assessment	108,043			108,043 <sup>a</sup>		
4		<u>3,493,878</u>					
5							
6	<sup>a</sup> Of these amounts, an estimated \$2,017,878 shall be from the Racing Cash Fund created in Section 44-32-205 (1), C.R.S., and \$76,000 shall be from the Greyhound Welfare and						
7	Adoption Fund created in Section 44-32-701 (2)(a)(1.5)(B), C.R.S.						
8	<sup>b</sup> This amount shall be from racing tax revenues deposited into the Horse Breeders' and Owners' Awards and Supplemental Purse Fund created in Section 44-32-705 (1), C.R.S.						
9							
10	<b>(E) Auto Industry Division</b>						
11	Personal Services	3,201,721			3,201,721 <sup>a</sup>		
12					(32.3 FTE)		
13	Operating Expenses	325,446			325,446 <sup>a</sup>		
14	Indirect Cost Assessment	330,366			330,366 <sup>a</sup>		
15		<u>3,857,533</u>					

APPROPRIATION FROM

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	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$

1

2 <sup>a</sup> These amounts shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S.

3

4 **(F) Marijuana Enforcement**

5 Marijuana Enforcement	16,897,960				16,897,960 <sup>a</sup>		
					(158.6 FTE)		
7 Natural Medicine	1,584,633				1,584,633 <sup>b</sup>		
					(19.0 FTE)		
9 Indirect Cost Assessment	1,493,859				1,493,859 <sup>a</sup>		
	19,976,452						

11

12 <sup>a</sup> Of these amounts, \$14,891,819 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S. and \$3,500,000 shall be from the Marijuana Tax Cash Fund created  
 13 in Section 39-28.8-501 (1), C.R.S.

14 <sup>b</sup> This amount shall be from the Regulated Natural Medicine Division Cash Fund created in C.R.S. 44-50-601 (1)(a), C.R.S.

15

APPROPRIATION FROM

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	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<b>(G) Firearms Dealers Division</b>						
2	Personal Services	2,008,131		1,800,131		208,000 <sup>a</sup>	
3		(23.7 FTE)					
4	Operating Expenses	239,936		239,936			
5		<u>2,248,067</u>					
6							
7			89,746,534				
8							
9	<sup>a</sup> These amounts shall be from the Firearm Dealer Permit Cash Fund created in Section 18-12-401.5(2)(d) C.R.S.						
10							
11	<b>(5) STATE LOTTERY DIVISION</b>						
12	Personal Services	11,033,214				11,033,214 <sup>a</sup>	
13						(115.9 FTE)	
14	Operating Expenses	1,655,676				1,655,676 <sup>a</sup>	

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Payments to Other State						
2	Agencies	239,410			239,410 <sup>a</sup>		
3	Marketing and						
4	Communications	18,200,000			18,200,000 <sup>a</sup>		
5	Multi-State Lottery Fees	177,433			177,433 <sup>a</sup>		
6	Vendor Fees	52,136,622			52,136,622 <sup>a</sup>		
7	Retailer Compensation	85,000,000			85,000,000 <sup>a</sup>		
8	Indirect Cost Assessment	923,329			923,329 <sup>a</sup>		
9		<u>169,365,684</u>					
10							
11	<sup>a</sup> These amounts shall be from the Lottery Fund created in Section 44-40-111 (1), C.R.S.						
12							
13							
14	<b>TOTALS PART XX</b>	<u>\$557,041,568</u>	<u>\$154,621,461<sup>a</sup></u>		<u>\$392,122,764<sup>b</sup></u>	<u>\$9,445,211</u>	<u>\$852,132<sup>c</sup></u>
15	<b>(REVENUE)</b>	<u>\$556,500,601</u>	<u>\$154,004,166<sup>a</sup></u>		<u>\$392,196,112<sup>b</sup></u>	<u>\$9,448,191</u>	



APPROPRIATION FROM

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ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

1

2 <sup>a</sup> Of this amount, \$35,924,002 contains an (I) notation and is included as information for the purpose of complying with the limitation on state fiscal year spending imposed by Section  
3 20 of Article X of the State Constitution. These amounts are continuously appropriated by a permanent statute, and shall not be deemed to be an appropriation subject to the limitations  
4 of Section 24-75-201.1, C.R.S.

5 <sup>b</sup> Of this amount, \$48,102,988 contains an (I) notation.

6 <sup>c</sup> This amount contains an (I) notation.

7

1           **SECTION 2. Safety clause.** The general assembly finds,  
2 determines, and declares that this act is necessary for the immediate  
3 preservation of the public peace, health, or safety or for appropriations for  
4 the support and maintenance of the departments of the state and state  
5 institutions.