

# An Act

HOUSE BILL 20-1257

BY REPRESENTATIVE(S) Esgar, McCluskie, Ransom, Valdez A.;  
also SENATOR(S) Moreno, Zenzinger, Rankin, Tate.

CONCERNING A SUPPLEMENTAL APPROPRIATION TO THE DEPARTMENT OF  
REVENUE.

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

**SECTION 1. Appropriation to the department of revenue for  
the fiscal year beginning July 1, 2019.** In Session Laws of Colorado  
2019, section 2 of chapter 454, (SB 19-207), **amend** Part XIX as follows:

**Section 2. Appropriation.**

APPROPRIATION FROM

| ITEM &<br>SUBTOTAL  | TOTAL                     | APPROPRIATION FROM |                           |  |                         |                  |
|---|---------------------------|--------------------|---------------------------|--|-------------------------|------------------|
|   |                           | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS                                    | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
| \$  | \$                        | \$                 | \$                        | \$   | \$                      | \$               |
| <b>PART XIX<br/>DEPARTMENT OF REVENUE</b>                             |                           |                    |                           |  |                         |                  |
| <b>(I) EXECUTIVE DIRECTOR'S OFFICE</b>                                |                           |                    |                           |  |                         |                  |
| <b>(A) Administration and Support</b>                                 |                           |                    |                           |  |                         |                  |
| Personal Services   | 10,449,509<br>(133.3 FTE) | 4,670,555          |                           | 521,836 <sup>a</sup>                             | 5,257,118 <sup>b</sup>  |                  |
| Health, Life, and Dental  | 13,219,761                | 5,275,428          |                           | 7,813,467 <sup>a</sup>                           | 34,422 <sup>b</sup>     | 96,444(1)        |
| Short-term Disability   | 145,802                   | 57,479             |                           | 86,848 <sup>a</sup>                              | 258 <sup>b</sup>        | 1,217(1)         |
| S.B. 04-257 Amortization<br>Equalization Disbursement                 | 4,319,453                 | 1,695,426          |                           | 2,580,350 <sup>a</sup>                           | 7,631 <sup>b</sup>      | 36,046(1)        |
| S.B. 06-235 Supplemental<br>Amortization Equalization<br>Disbursement | 4,319,453                 | 1,695,426          |                           | 2,580,350 <sup>a</sup>                           | 7,631 <sup>b</sup>      | 36,046(1)        |
| PERA Direct Distribution  | 2,218,686                 | 849,711            |                           | 1,346,314 <sup>a</sup>                           | 3,959 <sup>c</sup>      | 18,702(1)        |
| Salary Survey   | 2,798,869                 | 1,067,127          |                           | 1,703,284 <sup>a</sup>                           | 4,972 <sup>c</sup>      | 23,486(1)        |
| Shift Differential  | 114,613                   |                    |                           | 114,613 <sup>a</sup>                             |                         |                  |
| Workers' Compensation   | 939,970                   | 364,681            |                           | 575,289 <sup>a</sup>                             |                         |                  |
| Operating Expenses  | 2,323,111                 | 1,604,461          |                           | 718,650 <sup>a</sup>                             |                         |                  |
| Postage   | 3,191,165                 | 2,848,606          |                           | 342,559 <sup>a</sup>                             |                         |                  |
| Legal Services  | 5,520,319                 | 3,340,247          |                           | 2,180,072 <sup>a</sup>                           |                         |                  |
| Administrative Law Judge<br>Services                                  | 2,099                     |                    |                           | 2,099 <sup>a</sup>                               |                         |                  |
| Payment to Risk<br>Management and Property<br>Funds                   | 310,447                   | 120,609            |                           | 189,838 <sup>a</sup>                             |                         |                  |
| Vehicle Lease Payments  | 655,143                   | 161,389            |                           | 493,754 <sup>a</sup>                             |                         |                  |
| Leased Space  | 7,994,060<br>7,545,563    | 987,428            |                           | 7,006,632 <sup>a</sup><br>6,558,135 <sup>a</sup> |                         |                  |

|                                 | ITEM &<br>SUBTOTAL | TOTAL | APPROPRIATION FROM |                           |                        |                         |                  |
|---------------------------------|--------------------|-------|--------------------|---------------------------|------------------------|-------------------------|------------------|
|                                 |                    |       | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS          | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|                                 | \$                 | \$    | \$                 | \$                        | \$                     | \$                      | \$               |
| Capitol Complex Leased<br>Space | 2,156,289          |       | 1,497,525          |                           | 658,764 <sup>a</sup>   |                         |                  |
| Payments to OIT                 | 14,248,346         |       | 9,705,374          |                           | 4,542,972 <sup>a</sup> |                         |                  |
| CORE Operations                 | 783,059            |       | 298,793            |                           | 484,266 <sup>a</sup>   |                         |                  |
| Utilities                       | 143,703            |       |                    |                           | 143,703 <sup>a</sup>   |                         |                  |
|                                 | <u>75,853,857</u>  |       |                    |                           |                        |                         |                  |
|                                 | 75,405,360         |       |                    |                           |                        |                         |                  |

<sup>a</sup> These amounts shall be from various sources of cash funds.

<sup>b</sup> Of these amounts, it is estimated that \$4,569,936 shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S., and \$737,124 shall be from statewide indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

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

**(B) Hearings Division**

|                          |                  |  |  |  |                        |  |  |
|--------------------------|------------------|--|--|--|------------------------|--|--|
| Personal Services        | 2,234,729        |  |  |  | 2,234,729 <sup>a</sup> |  |  |
|                          | (29.6 FTE)       |  |  |  |                        |  |  |
| Operating Expenses       | 95,457           |  |  |  | 95,457 <sup>a</sup>    |  |  |
| Indirect Cost Assessment | 188,991          |  |  |  | 188,991 <sup>a</sup>   |  |  |
|                          | <u>2,519,177</u> |  |  |  |                        |  |  |

<sup>a</sup> These amounts shall be from various sources of cash funds.

78,373,034

77,924,537

| ITEM &<br>SUBTOTAL  | TOTAL            | APPROPRIATION FROM |                           |                        |                         |                  |
|---|------------------|--------------------|---------------------------|------------------------|-------------------------|------------------|
|   |                  | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS          | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
| \$  | \$               | \$                 | \$                        | \$                     | \$                      | \$               |
| <b>(2) INFORMATION TECHNOLOGY DIVISION</b>  |                  |                    |                           |                        |                         |                  |
| <b>(A) Systems Support</b>  |                  |                    |                           |                        |                         |                  |
| Personal Services   | 100,000          | 100,000            |                           |                        |                         |                  |
| Operating Expenses  | 1,516,490        | 1,109,976          |                           | 406,514 <sup>a</sup>   |                         |                  |
|   | <u>1,616,490</u> |                    |                           |                        |                         |                  |
| <br>  |                  |                    |                           |                        |                         |                  |
| <sup>a</sup> This amount shall be from various sources of cash funds.   |                  |                    |                           |                        |                         |                  |
| <br>  |                  |                    |                           |                        |                         |                  |
| <b>(B) DMV IT System (DRIVES) Support</b>   |                  |                    |                           |                        |                         |                  |
| Operating Expenses  | 2,617,535        |                    |                           | 2,617,535 <sup>a</sup> |                         |                  |
| County Office Asset<br>Maintenance  | 568,230          |                    |                           | 568,230 <sup>a</sup>   |                         |                  |
| County Office<br>Improvements   | 40,000           |                    |                           | 40,000 <sup>a</sup>    |                         |                  |
|   | <u>3,225,765</u> |                    |                           |                        |                         |                  |
| <br>  |                  |                    |                           |                        |                         |                  |
| <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)(b)(I), C.R.S. |                  |                    |                           |                        |                         |                  |
| <br>  |                  |                    |                           |                        |                         |                  |
| 4,842,255   |                  |                    |                           |                        |                         |                  |
| <br>  |                  |                    |                           |                        |                         |                  |
| <b>(3) TAXATION BUSINESS GROUP</b>  |                  |                    |                           |                        |                         |                  |
| <b>(A) Administration</b>   |                  |                    |                           |                        |                         |                  |
| Personal Services   | 556,456          | 527,497            |                           | 28,959 <sup>a</sup>    |                         |                  |
|   | (5.0 FTE)        |                    |                           |                        |                         |                  |
| Operating Expenses  | 12,543           | 12,543             |                           |                        |                         |                  |
| Tax Administration IT<br>System (GenTax) Support  | 6,085,460        | 5,895,460          |                           | 190,000 <sup>b</sup>   |                         |                  |
|   | <u>6,654,459</u> |                    |                           |                        |                         |                  |

| ITEM & SUBTOTAL                             | TOTAL                     | APPROPRIATION FROM |                     |                        |                      |                                       |
|---|---------------------------|--------------------|---------------------|------------------------|----------------------|---------------------------------------|
|   |                           | GENERAL FUND       | GENERAL FUND EXEMPT | CASH FUNDS             | REAPPROPRIATED FUNDS | FEDERAL FUNDS                         |
| \$  | \$                        | \$                 | \$                  | \$                     | \$                   | \$                                    |
| <b>(B) Taxation and Compliance Division</b> |                           |                    |                     |                        |                      |                                       |
| Personal Services                           | 18,519,726<br>(235.3 FTE) | 17,236,846         |                     | 1,128,795 <sup>a</sup> | 154,085 <sup>b</sup> |                                       |
| Operating Expenses                          | 1,074,072                 | 1,049,876          |                     | 24,196 <sup>a</sup>    |                      |                                       |
| Joint Audit Program                         | 131,244                   | 131,244            |                     |                        |                      |                                       |
| Mineral Audit Program                       | 890,388                   |                    |                     |                        | 66,000 <sup>c</sup>  | 824,388(1) <sup>d</sup><br>(10.2 FTE) |
|   | <u>20,615,430</u>         |                    |                     |                        |                      |                                       |

<sup>a</sup> Of these amounts, \$1,075,251 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$77,740 shall be from the Tobacco Tax Enforcement Cash Fund created in Section 39-28-107 (1)(b), C.R.S.

<sup>b</sup> This amount shall be from the Mineral Audit Program for programmatic indirect cost recoveries.

<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 \$500 shall be transferred from the Oil and Gas Conservation Commission in the Department of Natural Resources.

<sup>d</sup> This amount is anticipated to include \$670,303 for direct expenses and \$154,085 for programmatic indirect cost recoveries and is included for informational purposes.

**(C) Taxpayer Service Division**

|                         |                          |           |  |                                   |  |  |
|-------------------------|--------------------------|-----------|--|-----------------------------------|--|--|
| Personal Services       | 9,775,383<br>(154.5 FTE) | 9,372,677 |  | 402,706 <sup>a</sup>              |  |  |
| Operating Expenses      | 546,434                  | 532,366   |  | 14,068 <sup>b</sup>               |  |  |
| Seasonal Tax Processing | 296,391                  | 296,391   |  |                                   |  |  |
| Document Management     | 5,299,107                | 5,260,588 |  | 38,519 <sup>c</sup>               |  |  |
| Fuel Tracking System    | 497,587                  |           |  | 497,587 <sup>d</sup><br>(1.5 FTE) |  |  |

|                          | ITEM &<br>SUBTOTAL | TOTAL | APPROPRIATION FROM |                           |                    |                         |                  |
|--------------------------|--------------------|-------|--------------------|---------------------------|--------------------|-------------------------|------------------|
|                          |                    |       | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS      | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|                          | \$                 | \$    | \$                 | \$                        | \$                 | \$                      | \$               |
| Indirect Cost Assessment | 9,611              |       |                    |                           | 9,611 <sup>d</sup> |                         |                  |
|                          | <u>16,424,513</u>  |       |                    |                           |                    |                         |                  |

<sup>a</sup> Of this amount, it is estimated that \$163,637 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$84,438 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$68,993 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$63,800 shall be from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund created in Section 24-22-115 (2)(a), C.R.S., and \$21,838 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S. Expenditures from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund do not constitute fiscal year spending for the purposes of Section 20 of Article X of the State Constitution.

<sup>b</sup> Of this amount, it is estimated that \$9,985 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$2,633 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$950 shall be from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund created in Section 24-22-115 (2)(a), C.R.S., and \$500 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S.

<sup>c</sup> This amount shall be from various sources of cash funds.

<sup>d</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)(III)(V), C.R.S.

**(D) Tax Conferee**

|                    |               |                         |                     |
|--------------------|---------------|-------------------------|---------------------|
| Personal Services  | 1,743,555     | 1,646,272<br>(13.6 FTE) | 97,283 <sup>a</sup> |
| Operating Expenses | <u>60,905</u> | 60,905                  |                     |
|                    | 1,804,460     |                         |                     |

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

**(E) Special Purpose**

|   |           |                           |                        |
|---|-----------|---------------------------|------------------------|
| Cigarette Tax Rebate  | 9,633,839 | 9,633,839(1) <sup>a</sup> |                        |
| Amendment 35 Distribution<br>to Local Governments             | 1,223,109 |                           | 1,223,109 <sup>b</sup> |
| Old Age Heat and Fuel and<br>Property Tax Assistance<br>Grant | 5,347,219 | 5,347,219(1) <sup>c</sup> |                        |

| ITEM & SUBTOTAL  | TOTAL             | APPROPRIATION FROM         |                     |                      |                      |               |
|--|-------------------|----------------------------|---------------------|----------------------|----------------------|---------------|
|  |                   | GENERAL FUND               | GENERAL FUND EXEMPT | CASH FUNDS           | REAPPROPRIATED FUNDS | FEDERAL FUNDS |
| \$   | \$                | \$                         | \$                  | \$                   | \$                   | \$            |
| Commercial Vehicle Enterprise Sales Tax Refund               | 120,524           |                            |                     | 120,524 <sup>d</sup> |                      |               |
| Retail Marijuana Sales Tax Distribution to Local Governments | 21,637,908        | 21,637,908(1) <sup>e</sup> |                     |                      |                      |               |
|  | <u>37,962,599</u> |                            |                     |                      |                      |               |

<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 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>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.

83,461,461

**(4) DIVISION OF MOTOR VEHICLES**

**(A) Administration**

|                                |                         |         |  |                        |                     |
|--------------------------------|-------------------------|---------|--|------------------------|---------------------|
| Personal Services              | 2,630,148<br>(32.9 FTE) | 369,059 |  | 2,209,744 <sup>a</sup> | 51,345 <sup>b</sup> |
| Operating Expenses             | 440,980                 | 65,317  |  | 372,273 <sup>a</sup>   | 3,390 <sup>b</sup>  |
| DRIVES Maintenance and Support | 6,578,868               |         |  | 6,578,868 <sup>a</sup> |                     |
|                                | <u>9,649,996</u>        |         |  |                        |                     |

<sup>a</sup> These amounts shall be from various sources of cash funds.

|  | ITEM &<br>SUBTOTAL                                      | TOTAL | APPROPRIATION FROM |                           |  |                         |                  |
|--|---|-------|--------------------|---------------------------|--|-------------------------|------------------|
|  |   |       | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS  | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|  | \$  | \$    | \$                 | \$                        | \$   | \$                      | \$               |
| <sup>b</sup> These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section. |   |       |                    |                           |  |                         |                  |
| <b>(B) Driver Services</b>   |   |       |                    |                           |  |                         |                  |
| Personal Services  | 23,212,441<br>(423.1 FTE)                               |       | 3,264,481          |                           | 19,830,970 <sup>a</sup>                                    | 116,990 <sup>b</sup>    |                  |
| Operating Expenses   | <del>2,836,439</del><br>2,786,191                       |       | 411,155            |                           | <del>2,415,114<sup>a</sup></del><br>2,364,866 <sup>a</sup> | 10,170 <sup>b</sup>     |                  |
| Drivers License Documents  | 7,808,018   |       |                    |                           | 7,808,018 <sup>c</sup>                                     |                         |                  |
| Ignition Interlock Program   | 1,253,319   |       |                    |                           | 1,253,319 <sup>d</sup><br>(6.9 FTE)                        |                         |                  |
| Indirect Cost Assessment   | <u>2,419,604</u><br><del>37,529,821</del><br>37,479,573 |       |                    |                           | 2,419,604 <sup>a</sup>                                     |                         |                  |

<sup>a</sup> These amounts shall be from various sources of cash funds.

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

<sup>c</sup> This amount shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S.

<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.

|  |                         |  |         |  |                                   |  |  |
|--|-------------------------|--|---------|--|-----------------------------------|--|--|
| <b>(C) Vehicle Services</b>                              |                         |  |         |  |                                   |  |  |
| Personal Services  | 3,130,189<br>(55.0 FTE) |  | 483,164 |  | 2,647,025 <sup>a</sup>            |  |  |
| Operating Expenses                                       | 458,752                 |  | 26,157  |  | 432,595 <sup>a</sup>              |  |  |
| License Plate Ordering                                   | 10,209,461              |  | 216,315 |  | 9,993,146 <sup>a</sup>            |  |  |
| Motorist Insurance<br>Identification Database<br>Program | 340,155                 |  |         |  | 340,155 <sup>a</sup><br>(1.0 FTE) |  |  |



|                          | ITEM &<br>SUBTOTAL | TOTAL | APPROPRIATION FROM |                           |                        |                         |                  |
|--------------------------|--------------------|-------|--------------------|---------------------------|------------------------|-------------------------|------------------|
|                          |                    |       | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS          | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|                          | \$                 | \$    | \$                 | \$                        | \$                     | \$                      | \$               |
| Emissions Program        | 1,303,989          |       |                    |                           | 1,303,989 <sup>b</sup> |                         |                  |
|                          |                    |       |                    |                           | (15.0 FTE)             |                         |                  |
| Indirect Cost Assessment | <u>429,074</u>     |       |                    |                           | 429,074 <sup>a</sup>   |                         |                  |
|                          | 15,871,620         |       |                    |                           |                        |                         |                  |

<sup>a</sup> These amounts shall be from various sources of cash funds.

<sup>b</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.

63,051,437  
63,001,189

**(5) ENFORCEMENT BUSINESS GROUP**

**(A) Administration**

|                    |               |  |       |  |                      |                      |
|--------------------|---------------|--|-------|--|----------------------|----------------------|
| Personal Services  | 996,136       |  | 7,524 |  | 658,983 <sup>a</sup> | 329,629 <sup>b</sup> |
|                    | (10.0 FTE)    |  |       |  |                      |                      |
| Operating Expenses | <u>14,680</u> |  | 111   |  | 9,631 <sup>a</sup>   | 4,938 <sup>b</sup>   |
|                    | 1,010,816     |  |       |  |                      |                      |

<sup>a</sup> These amounts shall be from various sources of cash funds.

<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.

**(B) Limited Gaming Division**

|   |            |  |  |  |                            |  |
|---|------------|--|--|--|----------------------------|--|
| Personal Services                             | 7,538,438  |  |  |  | 7,538,438(1) <sup>a</sup>  |  |
|   |            |  |  |  | (90.0 FTE)                 |  |
| Operating Expenses                            | 1,028,110  |  |  |  | 1,028,110(1) <sup>a</sup>  |  |
| Payments to Other State<br>Agencies           | 4,936,279  |  |  |  | 4,936,279(1) <sup>a</sup>  |  |
| Distribution to Gaming<br>Cities and Counties | 23,788,902 |  |  |  | 23,788,902(1) <sup>a</sup> |  |

| ITEM & SUBTOTAL          | TOTAL          | APPROPRIATION FROM |                     |                         |                      |               |
|--------------------------|----------------|--------------------|---------------------|-------------------------|----------------------|---------------|
|                          |                | GENERAL FUND       | GENERAL FUND EXEMPT | CASH FUNDS              | REAPPROPRIATED FUNDS | FEDERAL FUNDS |
| \$                       | \$             | \$                 | \$                  | \$                      | \$                   | \$            |
| Indirect Cost Assessment | <u>578,358</u> |                    |                     | 578,358(I) <sup>a</sup> |                      |               |
|                          | 37,870,087     |                    |                     |                         |                      |               |

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

**(C) Liquor and Tobacco Enforcement Division**

|                          |                |         |                        |
|--------------------------|----------------|---------|------------------------|
| Personal Services        | 2,821,117      | 175,694 | 2,645,423 <sup>a</sup> |
|                          | (32.5 FTE)     |         |                        |
| Operating Expenses       | 155,028        | 6,965   | 148,063 <sup>a</sup>   |
| Indirect Cost Assessment | <u>198,942</u> |         | 198,942 <sup>a</sup>   |
|                          | 3,175,087      |         |                        |

<sup>a</sup> Of these amounts, \$2,613,782 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 24-35-401, C.R.S., \$350,000 shall be 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 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 pursuant to Section 21 (4) of Article X of the State Constitution, and \$28,646 shall be from the Reduced Cigarette Ignition Propensity Standards and Firefighter Protection Act Enforcement Fund created in Section 24-33.5-1214 (3)(f), C.R.S.

**(D) Division of Racing Events**

|                            |               |                        |
|----------------------------|---------------|------------------------|
| Personal Services          | 952,156       | 952,156 <sup>a</sup>   |
|                            |               | (7.7 FTE)              |
| Operating Expenses         | 220,721       | 220,721 <sup>a</sup>   |
| Purses and Breeders Awards | 1,400,000     | 1,400,000 <sup>b</sup> |
| Indirect Cost Assessment   | <u>50,038</u> | 50,038 <sup>a</sup>    |
|                            | 2,622,915     |                        |

<sup>a</sup> These amounts shall be from the Racing Cash Fund created in Section 44-32-205 (1), C.R.S.

<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.

| ITEM & SUBTOTAL   | TOTAL             | APPROPRIATION FROM |                     |                         |                      |               |
|---|-------------------|--------------------|---------------------|-------------------------|----------------------|---------------|
|   |                   | GENERAL FUND       | GENERAL FUND EXEMPT | CASH FUNDS              | REAPPROPRIATED FUNDS | FEDERAL FUNDS |
| \$  | \$                | \$                 | \$                  | \$                      | \$                   | \$            |
| <b>(E) Motor Vehicle Dealer Licensing Board</b>   |                   |                    |                     |                         |                      |               |
| Personal Services   | 2,401,002         |                    |                     | 2,401,002 <sup>a</sup>  |                      |               |
|   |                   |                    |                     | (32.3 FTE)              |                      |               |
| Operating Expenses  | 138,691           |                    |                     | 138,691 <sup>a</sup>    |                      |               |
| Indirect Cost Assessment  | <u>209,900</u>    |                    |                     | 209,900 <sup>a</sup>    |                      |               |
|   | 2,749,593         |                    |                     |                         |                      |               |
| <sup>a</sup> These amounts shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S. |                   |                    |                     |                         |                      |               |
| <b>(F) Marijuana Enforcement</b>  |                   |                    |                     |                         |                      |               |
| Marijuana Enforcement   | 12,163,489        |                    |                     | 12,163,489 <sup>a</sup> |                      |               |
|   |                   |                    |                     | (112.1 FTE)             |                      |               |
| Indirect Cost Assessment  | <u>797,080</u>    |                    |                     | 797,080 <sup>a</sup>    |                      |               |
|   | 12,960,569        |                    |                     |                         |                      |               |
| <sup>a</sup> These amounts shall be from the Marijuana Cash Fund created in Section 44-11-501 (1)(a), C.R.S.    |                   |                    |                     |                         |                      |               |
|   | 60,389,067        |                    |                     |                         |                      |               |
| <b>(6) STATE LOTTERY DIVISION</b>   |                   |                    |                     |                         |                      |               |
| Personal Services   | 8,715,155         |                    |                     | 8,715,155 <sup>a</sup>  |                      |               |
|   |                   |                    |                     | (102.1 FTE)             |                      |               |
| Operating Expenses  | 1,177,035         |                    |                     | 1,177,035 <sup>a</sup>  |                      |               |
| Payments to Other State Agencies  | 239,410           |                    |                     | 239,410 <sup>a</sup>    |                      |               |
| Travel  | 113,498           |                    |                     | 113,498 <sup>a</sup>    |                      |               |
| Marketing and Communications  | <u>14,700,000</u> |                    |                     | 14,700,000 <sup>a</sup> |                      |               |

|                          | ITEM &<br>SUBTOTAL | TOTAL       | APPROPRIATION FROM |                           |                            |                         |                  |
|--------------------------|--------------------|-------------|--------------------|---------------------------|----------------------------|-------------------------|------------------|
|                          |                    |             | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS              | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|                          | \$                 | \$          | \$                 | \$                        | \$                         | \$                      | \$               |
| Multi-State Lottery Fees | 177,433            |             |                    |                           | 177,433 <sup>a</sup>       |                         |                  |
| Vendor Fees              | 16,616,629         |             |                    |                           | 16,616,629 <sup>a</sup>    |                         |                  |
| Retailer Compensation    | 54,572,160         |             |                    |                           | 54,572,160 <sup>a</sup>    |                         |                  |
| Ticket Costs             | 6,578,000          |             |                    |                           | 6,578,000 <sup>a</sup>     |                         |                  |
| Research                 | 250,000            |             |                    |                           | 250,000 <sup>a</sup>       |                         |                  |
| Indirect Cost Assessment | <u>739,928</u>     |             |                    |                           | <u>739,928<sup>a</sup></u> |                         |                  |
|                          |                    | 103,879,248 |                    |                           |                            |                         |                  |

<sup>a</sup> These amounts shall be from the Lottery Fund created in Section 44-40-111 (1), C.R.S.

|                                      |  |                      |                                  |  |                                  |                    |                                |
|--------------------------------------|--|----------------------|----------------------------------|--|----------------------------------|--------------------|--------------------------------|
| <b>TOTALS PART XIX<br/>(REVENUE)</b> |  | <u>\$393,996,502</u> | <u>\$121,117,814<sup>a</sup></u> |  | <u>\$265,692,538<sup>b</sup></u> | <u>\$6,149,821</u> | <u>\$1,036,329<sup>c</sup></u> |
|                                      |  | <u>\$393,497,757</u> |                                  |  | <u>\$265,193,793<sup>b</sup></u> |                    |                                |

<sup>a</sup> Of this amount, \$36,618,966 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 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 of Section 24-75-201.1, C.R.S.

<sup>b</sup> Of this amount, \$37,870,087 contains an (I) notation.

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

**SECTION 2. Appropriation to the department of revenue for the fiscal year beginning July 1, 2019.** In Session Laws of Colorado 2019, amend section 2 (2) of chapter 269, (SB 19-248), as follows:

Section 2. **Appropriation.** (2) For the 2019-20 state fiscal year, \$30,000 is appropriated to the department of revenue. This appropriation is from the general fund. To implement this act, the department EXECUTIVE DIRECTOR'S OFFICE may use this appropriation for personal services. ~~related to taxation administration.~~

**SECTION 3. Appropriation to the department of revenue for the fiscal year beginning July 1, 2019.** In Session Laws of Colorado 2019, amend section 25 (1)(a) and (1)(d), and add section 25 (1)(f) and (1)(g) of chapter 340, (HB 19-1230), as follows:

Section 25. **Appropriation.** (1) For the 2019-20 state fiscal year, \$399,479 is appropriated to the department of revenue. This appropriation is from the marijuana cash fund created in section 44-11-501 (1)(a), C.R.S. To implement this act, the department may use this appropriation as follows:

(a) ~~\$316,090~~ \$278,812 for marijuana enforcement, which amount is based on an assumption that the department will require an additional ~~3-2~~ 2.7 FTE;

(d) \$4,576 for the purchase of criminal history record checks; and

(f) \$32,100 FOR USE BY THE HEARINGS DIVISION FOR PERSONAL SERVICES, WHICH AMOUNT IS BASED ON AN ASSUMPTION THAT THE DIVISION WILL REQUIRE AN ADDITIONAL 0.5 FTE; AND

(g) \$5,178 FOR USE BY THE HEARINGS DIVISION FOR OPERATING EXPENSES.

**SECTION 4. Appropriation to the department of revenue for the fiscal year beginning July 1, 2019.** In Session Laws of Colorado 2019, amend section 10 (1) of chapter 341, (HB 19-1234), as follows:

Section 10. **Appropriation.** (1) For the 2019-20 state fiscal year, \$390,152 is appropriated to the department of revenue. This appropriation is from the marijuana cash fund created in section 44-11-501 (1)(a), C.R.S. To implement this act, the department may use this appropriation

as follows:

(a) ~~\$349,450~~ \$318,687 for marijuana enforcement, which amount is based on an assumption that the department will require an additional ~~3.6~~ 3.2 FTE;

(b) \$35,752 for the purchase of legal services; and

(c) \$4,950 for vehicle lease payments;

(d) \$25,680 FOR USE BY THE HEARINGS DIVISION FOR PERSONAL SERVICES, WHICH AMOUNT IS BASED ON THE ASSUMPTION THAT THE DIVISION WILL REQUIRE AN ADDITIONAL 0.4 FTE; AND

(e) \$5,083 FOR USE BY THE HEARINGS DIVISION FOR OPERATING EXPENSES.

**SECTION 5. Appropriation to the department of revenue for the fiscal year beginning July 1, 2019.** In Session Laws of Colorado 2019, amend section 24 (1)(a) and (1)(d) and add section 24 (1)(f) and (1)(g) of chapter 342, (HB 19-1090), as follows:

**Section 24. Appropriation.** (1) For the 2019-20 state fiscal year, \$2,728,795 is appropriated to the department of revenue. This appropriation is from the marijuana cash fund created in section 44-11-501 (1)(a), C.R.S. To implement this act, the department may use this appropriation as follows:

(a) ~~\$2,440,779~~ \$2,332,351 for marijuana enforcement, which amount is based on an assumption that the department will require an additional ~~15.5~~ 14.0 FTE;

(d) \$18,772 for the purchase of criminal history record checks; and

(f) \$97,597 FOR USE BY THE HEARINGS DIVISION FOR PERSONAL SERVICES, WHICH AMOUNT IS BASED ON AN ASSUMPTION THAT THE DIVISION WILL REQUIRE AN ADDITIONAL 1.5 FTE; AND

(g) \$10,831 FOR USE BY THE HEARINGS DIVISION FOR OPERATING EXPENSES.

**SECTION 6. Appropriation to the department of revenue for the fiscal year beginning July 1, 2019.** In Session Laws of Colorado 2019, **amend** section 15 (1)(a), (1)(b), and (1)(e), and **add** section 15 (1)(g), (1)(h), (1)(i), and (1)(j) of chapter 347, (HB 19-1327), as follows:

**Section 15. Appropriation.** (1) For the 2019-20 state fiscal year, \$1,739,015 is appropriated to the department of revenue. This appropriation is from the general fund. To implement this act, the department may use this appropriation as follows:

(a) ~~\$882,345~~ \$712,021 for use by the limited gaming division for personal services, which amount is based on an assumption that the division will require an additional ~~11.6~~ 9.3 FTE;

(b) ~~\$234,416~~ \$218,122 for use by the limited gaming division for operating expenses;

(e) \$34,650 for vehicle lease payments; ~~and~~


(g) \$130,612 FOR USE BY THE EXECUTIVE DIRECTOR'S OFFICE FOR PERSONAL SERVICES, WHICH AMOUNT IS BASED ON THE ASSUMPTION THAT THE OFFICE WILL REQUIRE AN ADDITIONAL 1.8 FTE;


(h) \$11,116 FOR USE BY THE EXECUTIVE DIRECTOR'S OFFICE FOR OPERATING EXPENSES;

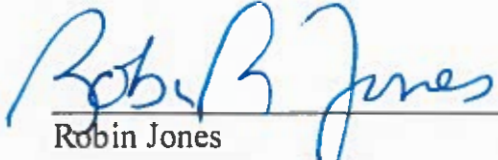
(i) \$39,712 FOR USE BY THE ENFORCEMENT BUSINESS GROUP FOR PERSONAL SERVICES, WHICH AMOUNT IS BASED ON THE ASSUMPTION THAT THE DIVISION WILL REQUIRE AN ADDITIONAL 0.5 FTE; AND

(j) \$5,178 FOR USE BY THE ENFORCEMENT BUSINESS GROUP FOR OPERATING EXPENSES.

**SECTION 7. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

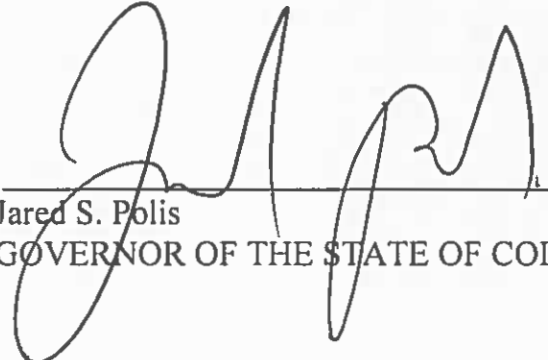
  
\_\_\_\_\_  
KC Becker  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

  
\_\_\_\_\_  
Leroy M. Garcia  
PRESIDENT OF  
THE SENATE

  
\_\_\_\_\_  
Robin Jones  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

  
\_\_\_\_\_  
Cindi L. Markwell  
SECRETARY OF  
THE SENATE

APPROVED March 4, 2020 at 12:25 p.m.  
(Date and Time)

  
\_\_\_\_\_  
Jared S. Polis  
GOVERNOR OF THE STATE OF COLORADO