

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING SURETY REQUIREMENTS WHEN A TAXPAYER APPEALS A TAX BILL THAT THE STATE OR A LOCAL GOVERNMENT CLAIMS IS DUE.

Prime Sponsors: Sens. Neville T. and Jahn
Reps. Kraft-Tharp and Sias

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Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/22/16.

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

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
J.003	Staff-prepared appropriation amendment
J.004	Bill Sponsor amendment - changes appropriation

Current Appropriations Clause in Bill

The bill includes a "no appropriation" clause indicating the General Assembly's determination that the bill can be implemented within existing resources.

Description of Amendments in This Packet

J.003 Staff has prepared amendment **J.003** (attached) to strike the "no appropriation" clause and add a provision appropriating, for FY 2016-17: (1) \$427,522 General Fund to the Department of Revenue; and (2) \$356,288 reappropriated funds to the Department of Law for legal services provided to the Department of Revenue. This provision also states that the appropriation is based on an assumption that the Department of Revenue will require an additional 0.8 FTE and the Department of Law will require an additional 2.1 FTE.

J.004 Bill sponsor amendment **J.004** (attached) strikes the "no appropriation" clause and adds a provision appropriating, for FY 2016-17: (1) \$100,000 General Fund to the Department of Revenue; and (2) \$100,000 reappropriated funds to the Department of Law for legal services

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provided to the Department of Revenue. This amendment also expresses the intent of the General Assembly that the Departments of Revenue and Law may request supplemental appropriations based on documented evidence that legal caseload increases related to this act exceed the appropriation initially provided.

If the Committee adopts J.004, it should **not** adopt J.003.

Points to Consider

General Fund Impact

The Joint Budget Committee has proposed a budget package for FY 2016-17 based on the March 2016 Legislative Council Staff revenue forecast. The budget package allocates \$3.0 million General Fund to be available to fund 2016 legislation that is not accounted for in the budget package. If the full \$3.0 million is not used to fund legislation, it will remain in the General Fund reserve.