



**Legislative  
Council Staff**  
*Nonpartisan Services for Colorado's Legislature*

**SB 18-121**

# FINAL FISCAL NOTE

**Drafting Number:** LLS 18-0288  
**Prime Sponsors:** Sen. Tate  
Rep. Arndt

**Date:** May 16, 2018  
**Bill Status:** Signed into Law  
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**Bill Topic:** STATE EMPLOYEE MOVING & RELOCATION EXPENSES

**Summary of Fiscal Impact:**

<input type="checkbox"/> State Revenue	<input type="checkbox"/> TABOR Refund
<input checked="" type="checkbox"/> State Expenditure ( <i>minimal</i> )	<input type="checkbox"/> Local Government
<input type="checkbox"/> State Transfer	<input type="checkbox"/> Statutory Public Entity

This bill makes a change to state law to align with federal law. For FY 2018-19 only, there will a minimal workload impact within the Department of Personnel and Administration.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** This fiscal note reflects the enacted bill, as recommended by the Statutory Revision Committee.

## Summary of Legislation

This bill repeals and reenacts, with amendments, the section of state law concerning allowable moving and relocation expenses for state employees in order to align state law with federal law.

## Background

State law is not clear about which benefits associated with moving and relocation expenses are exempt from taxation. By aligning state law with federal law, any confusion around what is taxable should be eliminated.

## State Expenditures

For FY 2018-19 only, there will be a minimal workload impact within the Department of Personnel and Administration to update processes and fiscal rules to comply with the legislation. This workload can be accomplished within existing appropriations

**Effective Date**

The bill was signed into law by the Governor and took effect on March 29, 2018.

**State and Local Government Contacts**

Personnel