



Legislative  
Council Staff

*Nonpartisan Services for Colorado's Legislature*

HB 20-1181

# FINAL FISCAL NOTE

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<b>Drafting Number:</b>	LLS 20-0568	<b>Date:</b>	October 8, 2020
<b>Prime Sponsors:</b>	Rep. Arndt; McKean Sen. Moreno; Woodward	<b>Bill Status:</b>	Signed into Law
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**Bill Topic:** **NONPROFIT TRANSIT AUTHORITY AGENCY FUEL TAX**

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**Summary of Fiscal Impact:** **No fiscal impact.** This bill repeals the nonprofit transit authority agency fuel tax. It is assessed as having no fiscal impact.

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

**Fiscal Note Status:** This fiscal note reflects the enacted bill.

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## Summary of Legislation

This bill repeals the fuel excise tax exemption that nonprofit transit authority agencies may claim for liquefied petroleum gas and natural gas used in their vehicles.

## Assessment of No Fiscal Impact

This bill is assessed as having no fiscal impact. The Office of the State Auditor (OSA) reviewed this tax expenditure and determined it has never been claimed, primarily because most vehicles used by these agencies do not operate vehicles that use these types of fuel. Because taxpayers are not claiming this exemption, this bill is assessed as having no fiscal impact on any state or local government. Any form or other changes needed to administer taxes will be incorporated in the annual process for updating forms. OSA's report can be found here: [http://leg.colorado.gov/sites/default/files/images/2019-te22\\_non-profit\\_transit\\_agency\\_fuel\\_tax\\_exemption.pdf](http://leg.colorado.gov/sites/default/files/images/2019-te22_non-profit_transit_agency_fuel_tax_exemption.pdf)

## Effective Date

The bill was signed into law by the Governor on March 27, 2020, and it took effect on September 14, 2020.

## State and Local Government Contacts

Information Technology      Personnel      Revenue      Transportation

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The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit: [leg.colorado.gov/fiscalnotes](http://leg.colorado.gov/fiscalnotes).