

**First Regular Session
Seventy-third General Assembly
STATE OF COLORADO**

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 21-0770.01 Ed DeCecco x4216

SENATE BILL 21-055

SENATE SPONSORSHIP

Moreno, Hansen, Rankin

HOUSE SPONSORSHIP

Ransom, Herod, McCluskie

Senate Committees
Appropriations

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE COLLECTION OF DEBTS OWED TO THE STATE, AND,**
102 **IN CONNECTION THEREWITH, MAKING AND REDUCING AN**
103 **APPROPRIATION.**

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/>.)

Joint Budget Committee. The bill repeals the central collection services section (CSS) in the division of finance procurement in the department of personnel, which section was the centralized collection agency for state debts of many state agencies. Thereafter, all state agencies will be responsible for collecting their own debts. **Section 1** of

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

the bill modifies the collection of state debts by:

- Repealing CSS and specifying that each state agency is responsible for collecting debts owed to it;
- Shifting rule-making responsibility related to debt collection from the executive director of the department of personnel to the state controller (controller);
- Permitting a state agency to certify a debt to the department of revenue, so that the department may deduct the debt from a state tax refund or lottery winnings;
- Permitting a state agency to certify a debt to the registry operator under the "Gaming Payment Intercept Act", so that the registry operator may deduct the debt from limited gaming winnings;
- Permitting a state agency to refer a debt to a private counsel or private collection agency;
- Requiring the controller to include in the fiscal rules requirements for a state agency to refer a debt to private counsel or a private collection agency or to certify a debt to the department of revenue;
- Eliminating the ability of the state to collect a debt on behalf of a political subdivision;
- Repealing the requirement that there be written notice and an opportunity for a hearing prior to a tax refund offset being implemented;
- Eliminating the controller and state treasurer's authority to write off a debt due to the state, so that they only have authority to release or compromise such a debt;
- Transferring the balance in the debt collection fund to the general fund and then repealing the fund;
- Authorizing the controller to determine the priority of debts for which amounts will be withheld from disbursements, instead of requiring a pro rata distribution, which cannot be done with decentralized debt collection;
- Repealing the vendor offset implementation fund, which currently has no balance;
- Repealing the requirement that the controller establish performance policies and standards for measuring a state agency's debt collection;
- Repealing the controller's debt collection fee;
- Requiring the controller, without consultation of others, to select the private counsel or private collection agencies, instead of the executive director of the department of personnel with consultation of others;
- Eliminating specification for applying a court-ordered award that is insufficient to cover a state debt, so that such

- disposition is left to the court order;
- Repealing a written notice to debtors that specifies the amount of the debt, including the itemization of any fees, and the name of the creditor to whom the debt is owed; and
- Repealing the authority for the department of personnel to enter into a reciprocal agreement with the United States government or another state to offset debts.

Sections 2 to 16 make conforming amendments related to the changes in section 1 of the bill.

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

2 **SECTION 1.** In Colorado Revised Statutes, **amend** 24-30-202.4
3 as follows:

4 **24-30-202.4. Collection of debts due the state - state agency**
5 **options - controller's duties - offsetting disbursements - definitions -**
6 **repeal.** (1) A STATE AGENCY IS RESPONSIBLE FOR THE COLLECTION OF
7 ANY DEBT OWED TO IT. The ~~state~~ controller shall advise ~~and assist~~ the
8 various state agencies concerning the collection of debts due the state
9 through ~~such~~ THE agencies, in accordance with THE FISCAL rules
10 promulgated by the ~~executive director of the department of personnel~~
11 CONTROLLER IN ACCORDANCE WITH SUBSECTION (2) OF THIS SECTION, to
12 achieve the prompt collection of debts due ~~such~~ THE agencies. ~~The~~
13 ~~controller may delegate the responsibility for the collection of debts to the~~
14 ~~central collection services section of the division of finance and~~
15 ~~procurement, or any successor section, in the department.~~

16 (2) (a) ~~Except as otherwise provided for institutions of higher~~
17 ~~education pursuant to section 23-5-113, and except for those debts under~~
18 ~~the jurisdiction of the department of revenue referred to in section~~
19 ~~24-35-108 (1)(a), under the jurisdiction of the judicial department~~
20 ~~referred to in section 16-11-101.6, under the jurisdiction of the~~

1 ~~department of state referred to in section 1-45-111.5, and under the~~
2 ~~jurisdiction of the department of labor and employment related to~~
3 ~~overpayment of unemployment insurance benefits and delinquent taxes~~
4 ~~referred to in section 8-79-102, all state agencies shall refer to the state~~
5 ~~controller debts due the state that the agency has been unable to collect~~
6 ~~within thirty days after such debts have become past due, together with~~
7 ~~the data and information necessary for the controller to institute collection~~
8 ~~procedures. Debts are not subject to referral pursuant to this subsection~~
9 ~~(2) if payment arrangements have been made and payments due in~~
10 ~~accordance with the terms of the arrangements are not delinquent. The~~
11 ~~controller may grant a waiver to the requirement that a state agency refer~~
12 ~~debts within such thirty-day period based upon a documented request and~~
13 ~~justification provided by a state agency, pursuant to rules promulgated by~~
14 ~~the department of personnel under article 4 of this title 24. A waiver may~~
15 ~~include extended periods to collect delinquent debts. For accounts where~~
16 ~~no waiver to assignment has been granted, the controller shall use all state~~
17 ~~collection capabilities to collect that debt, including the certification of~~
18 ~~that debt to the department of revenue for offset of that debt against any~~
19 ~~tax refund due the debtor under the provisions of subsection (3)(a)(II) of~~
20 ~~this section. No later than one hundred eighty days after receipt by the~~
21 ~~controller, the controller or the controller's designee shall legally assign~~
22 ~~all debts that are not claims in process of collection to private counsel or~~
23 ~~private collection agencies that appear on the list of private counsel or~~
24 ~~private collection agencies. For the purposes of this section, "claims in~~
25 ~~process of collection" means any debts on which payments are being~~
26 ~~made, on which payments have been promised, on which suit has been~~
27 ~~brought, or any other debts as defined in rules promulgated by the~~

1 ~~department of personnel pursuant to article 4 of this title 24.~~ THE
2 CONTROLLER SHALL PROMULGATE FISCAL RULES FOR COLLECTION OF
3 DEBTS DUE TO A STATE AGENCY; EXCEPT THAT THE FISCAL RULES DO NOT
4 APPLY TO THOSE DEBTS UNDER THE JURISDICTION OF THE DEPARTMENT OF
5 REVENUE REFERRED TO IN SECTION 24-35-108 (1)(a). THE CONTROLLER
6 SHALL INCLUDE IN THE FISCAL RULES ANY REQUIREMENTS FOR A STATE
7 AGENCY TO REFER A DEBT TO PRIVATE COUNSEL OR A PRIVATE
8 COLLECTION AGENCY UNDER SUBSECTION (2)(b) OF THIS SECTION OR TO
9 CERTIFY A DEBT TO THE DEPARTMENT OF REVENUE UNDER SUBSECTION
10 (2.5) OF THIS SECTION.

11 (b) A STATE AGENCY MAY REFER THE DEBT TO A PRIVATE COUNSEL
12 OR PRIVATE COLLECTION AGENCY. THE CONTROLLER SHALL ESTABLISH A
13 LIST OF PRIVATE COUNSEL OR PRIVATE COLLECTION AGENCIES THAT A
14 STATE AGENCY MAY CONTRACT WITH FOR DEBT COLLECTION SERVICES.
15 THE CONTROLLER MUST SELECT the private counsel or private collection
16 agencies included in the list of private counsel or private collection
17 agencies ~~must be selected~~ through competition pursuant to the
18 "Procurement Code", articles 101 to 112 of this title 24. ~~Criteria for~~
19 ~~selection of the private counsel or private collection agencies shall be~~
20 ~~developed by the executive director of the department of personnel in~~
21 ~~consultation with the controller, affected state agencies, and the private~~
22 ~~collection community.~~

23 (2.5) (a) ~~The department of personnel may provide debt collection~~
24 ~~services, including lottery offsets, limited gaming offsets, and state tax~~
25 ~~refund offsets, for accounts assigned to central collection services by~~
26 ~~political subdivisions of the state under contract with central collection~~
27 ~~services. The provisions of this section governing the time for referral of~~

1 ~~accounts to private collection agencies, write off, release, or compromise~~
2 ~~of debts does not govern the debt collection services provided to political~~
3 ~~subdivisions except as agreed between the department and such political~~
4 ~~subdivisions or state agencies and institutions.~~ A STATE AGENCY MAY
5 CERTIFY THE AMOUNT OF A DEBT DUE TO THE STATE TO THE DEPARTMENT
6 OF REVENUE IN ORDER FOR THE DEPARTMENT TO PROVIDE LOTTERY
7 OFFSETS IN ACCORDANCE WITH SECTION 24-30-202.7, AND AN OFFSET OF
8 A STATE TAX REFUND DUE THE DEBTOR UNDER SECTION 39-21-108 (3),
9 AND TO THE REGISTRY OPERATOR IN ORDER FOR THE REGISTRY OPERATOR
10 TO PROVIDE LIMITED GAMING OFFSETS IN ACCORDANCE WITH THE
11 "GAMBLING PAYMENT INTERCEPT ACT", PART 6 OF ARTICLE 35 OF THIS
12 TITLE 24.

13 ~~(b) Upon verification by the appropriate state agency,~~
14 ~~state-supported institution of higher education, or political subdivision of~~
15 ~~the state of the amount of a debt due the state, institution, or political~~
16 ~~subdivision, the state controller may certify to the department of revenue~~
17 ~~any unpaid debt to be offset against a tax refund due the debtor pursuant~~
18 ~~to section 39-21-108 (3), C.R.S. Before certifying an unpaid debt to the~~
19 ~~department of revenue, the state controller shall give written notice to the~~
20 ~~debtor that the debt will be offset against a tax refund due the debtor and~~
21 ~~that the debtor may, within thirty days of the postmark of the written~~
22 ~~notice, request a hearing to dispute the tax refund offset. Such a hearing~~
23 ~~must be held within thirty calendar days following receipt of the request~~
24 ~~from the debtor. If the agency, institution, or political subdivision that~~
25 ~~referred the debt to the controller certifies that the debt was the subject of~~
26 ~~a final agency determination or judicial decision or that the debt has been~~
27 ~~reduced to judgment, the debtor may not dispute the validity of the debt~~

1 at the hearing. If, at the hearing, the dispute is resolved in favor of the
2 debtor, the debtor is entitled to a refund of any money due plus interest,
3 if requested, pursuant to sections 39-21-110 and 39-21-110.5, C.R.S. The
4 executive director of the department of personnel shall promulgate rules,
5 in accordance with article 4 of this title, that specify provisions for
6 adequate notice and opportunity for hearing. The state controller may
7 write off, release, or compromise, any debt as authorized by paragraph (c)
8 of subsection (3) of this section.

9 (3) (a) (I) Upon referral to the controller of debts due the state, the
10 controller shall institute procedures for collection thereof pursuant to the
11 rules and regulations promulgated therefor by the executive director of
12 the department of personnel.

13 (II) Upon verification by the appropriate state agency of the
14 amount of the debt due the state, the controller may certify to the
15 department of revenue any unpaid debt due the state to be offset against
16 a tax refund due the debtor, pursuant to section 39-21-108 (3), C.R.S.
17 Before any unpaid debt is certified to the department of revenue, the
18 controller shall give written notice to the debtor that the debt shall be
19 offset against a tax refund due the debtor and shall notify the debtor that
20 the debtor may, within thirty days of the postmark of the written notice
21 from the controller, request a hearing to dispute the tax refund offset.
22 Such hearing shall be held within thirty calendar days from receipt of the
23 request from the debtor. If the agency that referred the debt to the
24 controller certifies that the debt was the subject of a final agency
25 determination or judicial decision or that the debt has been reduced to
26 judgment, the debtor may not dispute the validity of the debt at the
27 hearing. No money shall be refunded or offset against a tax refund due the

1 ~~debtor if such a hearing is requested until such time as the hearing is~~
2 ~~completed and a decision is rendered. If at the hearing the dispute is~~
3 ~~resolved in favor of the debtor, the debtor shall be entitled to a refund of~~
4 ~~any moneys due plus interest, pursuant to section 39-21-110.5, C.R.S.~~
5 ~~Provisions for adequate notice and opportunity for hearing shall be made~~
6 ~~by rules and regulations promulgated by the executive director of the~~
7 ~~department of personnel. Any debts may be written off, released, or~~
8 ~~compromised pursuant to paragraph (c) of this subsection (3).~~

9 (b) ~~(Deleted by amendment, L. 91, p. 839, § 1, effective January~~
10 ~~1, 1992.)~~

11 (c) ~~The state controller, with the consent of the state treasurer, is~~
12 ~~authorized to write off, release or compromise any debt due the state, but~~
13 ~~only in accordance with the rules applicable thereto. Such rules may~~
14 ~~provide delegated authority and criteria for write off, release and~~
15 ~~compromise of debts and may include provisions to prohibit the referral~~
16 ~~of debts for tax offset based on the age or amounts of debts. The rules~~
17 ~~governing write off, release, and compromise of debts may include~~
18 ~~provisions authorizing the collection of principal, interest, and other~~
19 ~~collection fees and costs, including the fees required in subsection (8) of~~
20 ~~this section.~~

21 (d) ~~Proceeds of debts collected by the state controller~~ A STATE
22 AGENCY or by a private counsel or private collection agency ~~shall be~~ ARE
23 accounted for and paid into the fund from which the receivable was
24 derived, and if the fund is no longer in existence, it ~~shall be~~ IS paid into
25 the general fund. ~~Revenues collected by the controller to pay for state~~
26 ~~collection activities shall be deposited in the debt collection fund.~~

27 (e) (I) There is hereby created in the state treasury a fund to be

1 known as the debt collection fund. Subject to annual appropriation by the
2 general assembly, moneys in the debt collection fund may be used by the
3 controller to offset a shortfall during the fiscal year in the revenue
4 available to pay for the expenses incurred by the controller in collecting
5 debts owed the state. The debt collection fund balance at the end of any
6 fiscal year shall not exceed twenty-five percent of the annual appropriated
7 budget for the collection of debts owed the state. Net revenues collected
8 in excess of twenty-five percent of the debt collection fund balance shall
9 revert to the general fund at the end of each fiscal year.

10 (II) ON JUNE 30, 2021, THE STATE TREASURER SHALL TRANSFER
11 THE BALANCE IN THE DEBT COLLECTION FUND TO THE GENERAL FUND.
12 THIS SUBSECTION (3)(e) IS REPEALED, EFFECTIVE JULY 1, 2021.

13 ~~(f) Notwithstanding any provision of paragraph (e) of this~~
14 ~~subsection (3) to the contrary, on June 30, 2012, the state treasurer shall~~
15 ~~deduct two hundred forty-nine thousand four hundred ninety-four dollars~~
16 ~~from the debt collection fund and transfer such sum to the general fund.~~

17 ~~(g) Notwithstanding any provision of this section to the contrary,~~
18 ~~for the 2011-12 fiscal year the general assembly may appropriate moneys~~
19 ~~in the debt collection fund created in paragraph (e) of this subsection (3)~~
20 ~~to the department of revenue for the purpose of modifying the program~~
21 ~~administered through the "Gambling Payment Intercept Act", part 6 of~~
22 ~~article 35 of this title, to include the collection of unpaid debts due to the~~
23 ~~state.~~

24 (3.5) (a) (I) The controller shall approve disbursements from state
25 funds from the state's central accounting system in accordance with
26 section 24-30-202 (2). If ~~the controller finds that~~ there is an unpaid
27 balance or debt owing to state agency claimants for any of the following,

1 ~~the controller, upon notice of withholding to the payee, shall~~ OWED, A
2 STATE AGENCY MAY DIRECT THE CONTROLLER TO withhold the amount of
3 the disbursement that does not exceed the amount of: ~~the unpaid balance~~
4 ~~or debt.~~

5 (A) Any unpaid child support debt as set forth in section
6 14-14-104, ~~C.R.S.~~, or child support arrearages that are the subject of
7 enforcement services provided pursuant to section 26-13-106, ~~C.R.S.~~, as
8 certified by the department of human services;

9 (B) Any unpaid balance of tax, accrued interest, or other charges
10 specified in article 21 of title 39, ~~C.R.S.~~, that is subject to offset under
11 section 39-21-108 (3), ~~C.R.S.~~, and owing by the payee according to the
12 records of the controller;

13 (C) Any unpaid debt owing to the state or any agency thereof by
14 ~~such~~ A payee, the amount of which is found to be owing as a result of a
15 final agency determination or the amount of which has been reduced to
16 judgment; ~~as certified by the controller;~~

17 (D) Any unpaid loan due to the student loan division of the
18 department of higher education as set forth in section 23-3.1-104 (1)(p),
19 ~~C.R.S.~~, found to be owing to ~~such~~ THE division by ~~such~~ A payee as a
20 result of final agency determination; or

21 (E) Any amount required to be paid to the unemployment
22 compensation fund pursuant to articles 70 to 82 of title 8, ~~C.R.S.~~, the
23 amount of which has been determined to be owing as a result of a final
24 agency determination or judicial decision or that has been reduced to
25 judgment by the division of unemployment insurance in the department
26 of labor and employment. ~~and referred to the controller for collection~~
27 ~~pursuant to section 8-79-102 (2), C.R.S.~~

1 (II) Any ~~moneys~~ MONEY withheld for payment of child support
2 debt or child support arrearages pursuant to ~~subparagraph (I) of this~~
3 ~~paragraph (a) shall be~~ SUBSECTION (3.5)(a)(I) OF THIS SECTION IS
4 deposited with the state treasurer for disbursement by the department of
5 human services. For all names and amounts certified by the department
6 of human services pursuant to section 26-13-111, ~~C.R.S.~~, the controller
7 shall provide to the department of human services the payees' names and
8 associated amounts deposited with the state treasurer pursuant to this
9 ~~subparagraph (H)~~ SUBSECTION (3.5)(a)(II) and any other identifying
10 information as required by the department of human services.

11 (III) Any ~~moneys~~ MONEY withheld for payment of an unpaid
12 balance of tax, interest, or other charges specified in ~~subparagraph (I) of~~
13 ~~this paragraph (a)~~ SUBSECTION (3.5)(a)(I) OF THIS SECTION and subject to
14 offset under section 39-21-108 (3), ~~C.R.S.~~, ~~shall be~~ IS deposited with the
15 state treasurer. For all names and amounts submitted by the executive
16 director of the department of revenue pursuant to section 39-21-114 (10),
17 ~~C.R.S.~~, the controller shall provide to ~~said~~ THE department the payees'
18 names and associated amounts deposited with the state treasurer pursuant
19 to this ~~subparagraph (H)~~ SUBSECTION (3.5)(a)(III).

20 (IV) Any ~~moneys~~ MONEY withheld for payment of an unpaid debt
21 owing to the state pursuant to ~~subparagraph (I) of this paragraph (a) shall~~
22 ~~be~~ SUBSECTION (3.5)(a)(I) OF THIS SECTION IS deposited with the state
23 treasurer. For all names and amounts certified by ~~the central collections~~
24 ~~unit~~ A STATE AGENCY pursuant to SUBSECTION (3.5)(a) OF this section, the
25 controller shall provide to the ~~central collections unit~~ STATE AGENCY the
26 payees' names and associated amounts deposited with the state treasurer
27 pursuant to this ~~subparagraph (IV)~~ SUBSECTION (3.5)(a)(IV).

1 (V) All ~~moneys~~ MONEY withheld for payment of a student loan
2 division debt pursuant to ~~subparagraph (I) of this paragraph (a) shall be~~
3 SUBSECTION (3.5)(a)(I) OF THIS SECTION IS deposited with the state
4 treasurer for disbursement by the state treasurer to the division. For all
5 names and amounts certified by the division pursuant to section
6 23-3.1-104 (1)(q), ~~C.R.S.~~, the controller shall provide to the division the
7 payees' names and associated amounts deposited with the state treasurer
8 pursuant to this ~~subparagraph (V)~~ SUBSECTION (3.5)(a)(V).

9 (VI) The controller shall deposit with the state treasurer any
10 ~~moneys~~ MONEY withheld for payment of unemployment compensation
11 debt pursuant to ~~subparagraph (I) of this paragraph (a)~~ SUBSECTION
12 (3.5)(a)(I) OF THIS SECTION, and the state treasurer shall credit the ~~moneys~~
13 MONEY to the unemployment compensation fund. For all names and
14 amounts certified by the division of unemployment insurance, ~~pursuant~~
15 ~~to section 8-79-102 (2), C.R.S.~~, the controller shall provide to the division
16 the payees' names and associated amounts deposited with the state
17 treasurer pursuant to this ~~subparagraph (VI)~~ SUBSECTION (3.5)(b)(VI).

18 (VII) THE CONTROLLER SHALL PAY any approved disbursement in
19 excess of the unpaid balance or debt ~~shall be paid~~ to the approved payee.

20 (b) In the event that there are debts for unpaid child support, as set
21 forth in section 26-13-111, ~~C.R.S.~~, debts for an unpaid balance of tax,
22 interest, or other charges pursuant to article 21 of title 39, ~~C.R.S.~~, and
23 other debts owing to the state or any agency thereof as set forth in
24 ~~subparagraph (I) of paragraph (a) of this subsection (3.5)~~ SUBSECTION
25 (3.5)(a)(I) OF THIS SECTION, the amount withheld pursuant to
26 ~~subparagraph (I) of paragraph (a) of this subsection (3.5) shall be~~
27 SUBSECTION (3.5)(a)(I) OF THIS SECTION IS credited to the unpaid debts

1 and shall be IS applied first to those unpaid debts in the order they appear
2 in this ~~paragraph (b)~~ SUBSECTION (3.5)(b), and any remaining amounts
3 shall be ~~prorated among other unpaid debts~~ withheld pursuant to
4 ~~subparagraph (I) of paragraph (a) of this subsection (3.5) on the basis of~~
5 ~~the ratio of the amount of each such remaining unpaid debt as compared~~
6 ~~to the total amount of the remaining unpaid debts~~ SUBSECTION (3.5)(a)(I)
7 OF THIS SECTION IS APPLIED BASED ON THE PRIORITY DETERMINED BY THE
8 CONTROLLER.

9 (c) ~~The controller shall charge for disbursements withheld~~
10 ~~pursuant to subparagraph (I) of paragraph (a) of this section and shall~~
11 ~~credit amounts so collected to the vendor offset implementation fund,~~
12 ~~which fund is hereby created in the state treasury. The amount of such~~
13 ~~charges shall be negotiated by the controller with departments using the~~
14 ~~vendor offset intercept system.~~

15 (4) (Deleted by amendment, L. 99, p. 689, § 9, effective August
16 4, 1999.)

17 (5) ~~No contract for the collection of state debts under the~~
18 ~~provisions of this section shall be awarded for a term in excess of that~~
19 ~~permitted by the provisions of the "Procurement Code", articles 101 to~~
20 ~~112 of this title.~~

21 (6) Any contract awarded to private counsel or private collection
22 agency shall require that the ~~contractee~~ CONTRACTOR remain licensed
23 under the ~~contractee's~~ CONTRACTOR'S respective occupational licensing
24 statutes or rules during the term of the contract. The contract shall require
25 that a private counsel or private collection agency shall at all times act in
26 compliance with the provisions of the "Colorado Fair Debt Collection
27 Practices Act", article 16 of title 5, and in compliance with any rules

1 promulgated by the ~~executive director~~ CONTROLLER.

2 (7) ~~The controller shall establish specific performance policies~~
3 ~~and standards for measuring state agency performance in collecting debts~~
4 ~~due the state.~~

5 (8) (a) ~~The department of personnel may add a collection fee to~~
6 ~~the amount of a debt's principal and accruing interest referred to the state~~
7 ~~controller pursuant to this section except where other specific statutory~~
8 ~~authority, requirements under federal programs, or written agreement~~
9 ~~with the debtor provide otherwise. The department shall determine upon~~
10 ~~annual review the amount of the collection fee, which shall approximate~~
11 ~~the reasonable costs incurred by the controller in collecting debts. The~~
12 ~~collection fee may include a fee to recover the collection costs incurred~~
13 ~~by either the controller, private counsel, or private collection agencies, but~~
14 ~~in no case shall the aggregate fee for the controller or private collection~~
15 ~~agencies exceed eighteen percent and in no case shall the aggregate fee~~
16 ~~for private counsel exceed twenty-five percent. A COLLECTION FEE FOR A~~
17 ~~PRIVATE COLLECTION AGENCY SHALL NOT EXCEED EIGHTEEN PERCENT OF~~
18 ~~THE DEBT, AND THE FEE FOR PRIVATE COUNSEL SHALL NOT EXCEED~~
19 ~~TWENTY-FIVE PERCENT OF THE DEBT. ALL FEES COLLECTED AND RETAINED~~
20 ~~BY A PRIVATE COLLECTION AGENCY OR PRIVATE COUNSEL AS PAYMENT~~
21 ~~FOR SERVICES COLLECTING A DEBT THAT ARE NOT DEPOSITED IN THE~~
22 ~~STATE TREASURY ARE NOT SUBJECT TO ARTICLE 36 OF TITLE 24 OR~~
23 ~~SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION.~~

24 (b) ~~The debtor shall be~~ IS liable for repayment of the total amount
25 of a debt due to the state, including ~~the~~ collection fee CHARGED BY THE
26 PRIVATE COLLECTION AGENCY OR PRIVATE COUNSEL, plus allowable fees
27 and costs pursuant to ~~paragraph (c) of this subsection~~ (8) SUBSECTION

1 (8)(c) OF THIS SECTION and the delinquency charge pursuant to section
2 24-79.5-102. ~~Any court-ordered award that is insufficient to cover the~~
3 ~~total amount outstanding shall be applied first to the principal amount~~
4 ~~owed, then to court costs, then to attorney fees, then to interest, and then~~
5 ~~to any delinquency charge.~~

6 (c) If ~~such~~ a debt due to the state is litigated and the state prevails,
7 in addition to the collection fee, the debtor shall also be liable for the
8 following:

- 9 (I) Reasonable attorney fees as may be determined by the court;
- 10 (II) Court costs as described in section 13-16-122; ~~C.R.S.~~; and
- 11 (III) Fees incurred by the state's attorney in processing the
12 litigation and collection of any judgment.

13 (d) If ~~such~~ a debt due to the state is in the form of a check, draft,
14 or order not paid upon presentment, ~~and referred to the department of~~
15 ~~personnel for collection~~, the ~~department~~ STATE AGENCY is entitled, in
16 addition to ~~the~~ A collection fee, IF APPLICABLE, to collect damages as
17 specified in section 13-21-109 (1)(b)(II) and (2)(a). ~~C.R.S.~~

18 (9) ~~Except as provided in the "Colorado Fair Debt Collection~~
19 ~~Practices Act", article 16 of title 5, within five days after the initial~~
20 ~~communication with a debtor in connection with the collection of any~~
21 ~~debt, the controller, private counsel, or private collection agency shall,~~
22 ~~unless the information is contained in the initial communication or the~~
23 ~~debtor has paid the debt, send the debtor a written notice with the~~
24 ~~disclosures specified in subsections (9)(a) and (9)(b) of this section. If the~~
25 ~~disclosures are placed on the back of the notice, the front of the notice~~
26 ~~shall contain a statement notifying debtors of that fact. The disclosures~~
27 ~~shall state:~~

1 (a) ~~The amount of the debt, including an itemization of any fees~~
2 ~~assessed as provided for in paragraph (a) of subsection (8) of this section;~~
3 ~~and~~

4 (b) ~~The name of the creditor to whom the debt is owed.~~

5 (10) (a) ~~Notwithstanding any other provision of law, and pursuant~~
6 ~~to 31 U.S.C. sec. 3716 (b) and (h)(1), the department of personnel, at the~~
7 ~~request of any executive, judicial, or legislative branch agency of the~~
8 ~~state, state-supported institution of higher education, or political~~
9 ~~subdivision of the state, may enter into a reciprocal agreement with the~~
10 ~~United States government to offset:~~

11 (I) ~~The claim of any person against the state, including any state~~
12 ~~tax refund to which the person may be entitled, to any debt of the person~~
13 ~~owed to the United States government that the United States government~~
14 ~~has certified as final, due, and owing, with all appeals and legal actions~~
15 ~~having been waived or exhausted; and~~

16 (II) ~~Any nontax claim of any person against the United States~~
17 ~~government to any liquidated debt of the person owed to the state. Any~~
18 ~~fees associated with any offset of federal moneys will be deducted by the~~
19 ~~United States government from the amount of moneys offset, which may~~
20 ~~then be added to the balance of the debt owed, but any fees associated~~
21 ~~with any offset of state moneys will not be charged to the United States~~
22 ~~government.~~

23 (b) ~~Notwithstanding any other provision of law, the department of~~
24 ~~personnel, at the request of any executive, judicial, or legislative branch~~
25 ~~agency, state-supported institution of higher education, or political~~
26 ~~subdivision of the state, may enter into a reciprocal agreement with any~~
27 ~~state to offset:~~

1 ~~(I) The claim of any person against the state to any debt of the~~
2 ~~person owed to any state that has certified the debt as final, due, and~~
3 ~~owing, with all appeals and legal actions having been waived or~~
4 ~~exhausted; and~~

5 ~~(II) Any claim of any person against any state to any liquidated~~
6 ~~debt of the person owed to the state.~~

7 ~~(c) If multiple creditors have certified liquidated debt against the~~
8 ~~same person on a claim against the state pursuant to this section, the debts~~
9 ~~of the state, any state-supported institution of higher education, or any~~
10 ~~political subdivision of the state shall be credited first in the priority~~
11 ~~established in paragraph (b) of subsection (3.5) of this subsection (3.5);~~
12 ~~with the understanding that any state agency or state-supported institution~~
13 ~~of higher education debt will be paid first before any debt for a political~~
14 ~~subdivision of the state assigned to central collection services. If there is~~
15 ~~any balance due the claimant after settling the whole demands of the state,~~
16 ~~any executive, judicial, or legislative branch agency of the state, any~~
17 ~~state-supported institution of higher education, and any political~~
18 ~~subdivision of the state, the balance shall be credited to the liquidated~~
19 ~~debts certified by the United States government and then to the liquidated~~
20 ~~debts certified by any other state in the order in which the claims were~~
21 ~~filed with the state treasurer. If there is a balance due the claimant after~~
22 ~~satisfaction of all liquidated debts as itemized in this section and any~~
23 ~~court-ordered payments, the balance shall be paid to the claimant.~~

24 **SECTION 2.** In Colorado Revised Statutes, 5-16-111.5, **amend**
25 **(3)** as follows:

26 **5-16-111.5. Fees, costs, and costs of collection - limitation.**

27 **(3)** Notwithstanding section 24-1-136 (11)(a)(I), on or before January 1,

1 2023, and on or before January 1 every five years thereafter, the state
2 auditor shall review the rate described in subsection (1) of this section
3 and the ~~aggregate~~ fee described in section 24-30-202.4 (8)(a) and report
4 the results of his or her review to the finance committees of the senate
5 and the house of representatives or any successor committees. The report
6 may include any recommendations of the state auditor regarding raising
7 or lowering the rate or the ~~aggregate~~ fee.

8 **SECTION 3.** In Colorado Revised Statutes, 5-16-113, **repeal**
9 (11)(b) as follows:

10 **5-16-113. Civil liability.** (11) (b) ~~If the state controller, or a~~
11 ~~person he or she designates to recover money owed to the state, fails to~~
12 ~~comply with any provision of this article 16, the controller, or his or her~~
13 ~~designee, shall be subject to disciplinary action as specified in the rules~~
14 ~~promulgated by the executive director of the department of personnel~~
15 ~~pursuant to article 4 of title 24.~~

16 **SECTION 4.** In Colorado Revised Statutes, 8-67-110, **repeal** (2)
17 as follows:

18 **8-67-110. Collection of benefit reimbursements.** (2) ~~The board,~~
19 ~~in its role as guardian of fund dollars, is exempt from section~~
20 ~~24-30-202.4. If the board determines an account to be uncollectible, the~~
21 ~~account may be referred to the controller for collection. Reasonable fees~~
22 ~~for collection, as determined by the board and the controller, shall be~~
23 ~~added to the amount of debt. The debtor is liable for repayment of the~~
24 ~~total of the amount of outstanding debt plus the collection fee. All money~~
25 ~~collected by the controller shall be returned to the fund; except that all~~
26 ~~fees collected shall be retained by the controller. If less than the full~~
27 ~~amount is collected, the controller shall retain only a proportionate share~~

1 of the collection fee.

2 **SECTION 5.** In Colorado Revised Statutes, 8-79-102, **repeal** (2)
3 as follows:

4 **8-79-102. Collection of premiums and surcharges, benefit**
5 **overpayments, penalties, and interest - rules.** (2) ~~The division, in its~~
6 ~~role as guardian of unemployment insurance trust fund dollars, is exempt~~
7 ~~from the provisions of section 24-30-202.4, C.R.S. If the division~~
8 ~~determines an account to be uncollectible, such account may be referred~~
9 ~~to the controller for collection. Reasonable fees for collection, as~~
10 ~~determined by the director of the division and the controller, shall be~~
11 ~~added to the amount of debt. The debtor shall be liable for repayment of~~
12 ~~the total of the amount outstanding plus the collection fee. All money~~
13 ~~collected by the controller shall be returned to the division for credit to~~
14 ~~the fund; except that, all fees collected shall be retained by the controller.~~
15 ~~If less than the full amount is collected, the controller shall retain only a~~
16 ~~proportionate share of the collection fee.~~

17 **SECTION 6.** In Colorado Revised Statutes, **amend** 8-80-102 as
18 follows:

19 **8-80-102. Limitation of fees.** No individual claiming benefits
20 shall be charged fees of any kind in any proceeding under articles 70 to
21 82 of this title by the division or its representatives or by any court or any
22 officer thereof; except that ~~the controller may charge a reasonable fee as~~
23 ~~provided in section 8-79-102 (2) for the recoupment of benefit~~
24 ~~overpayments, and any party appealing the decision of a referee shall be~~
25 ~~assessed the actual costs of preparing a transcript according to rules~~
26 ~~promulgated by the director of the division except if the appellant is~~
27 ~~successful the cost of preparing the transcript will be refunded. Any~~

1 person who violates this provision is guilty of a misdemeanor. Any
2 individual claiming benefits in any proceeding before the division or a
3 court may be represented by counsel. Unless approved by the division, no
4 lien shall be allowed or suit brought for attorney fees, contingent or
5 otherwise, for services rendered for the collection of any individual's
6 claim for benefits.

7 **SECTION 7.** In Colorado Revised Statutes, **amend** 21-1-106 as
8 follows:

9 **21-1-106. Recoupment of fees and costs.** In any case when a
10 court determines that a defendant is able to repay all or part of the
11 expense of state-supplied or court-appointed counsel or any ancillary
12 expenses incurred in representing such defendant, the court shall assess
13 such fees or costs against such defendant and shall notify the judicial
14 district's collection investigator. ~~or the controller, who shall institute~~
15 ~~proceedings pursuant to section 24-30-202.4, C.R.S., as necessary to~~
16 ~~recover such fees or costs.~~

17 **SECTION 8.** In Colorado Revised Statutes, **amend** 21-2-106 as
18 follows:

19 **21-2-106. Recoupment of fees and costs.** In any case when a
20 court determines that a defendant is able to repay all or part of the
21 expense of state-supplied or court-appointed counsel or any ancillary
22 expenses incurred in representing such defendant, the court shall assess
23 such fees or costs against such defendant and shall notify the judicial
24 district's collection investigator. ~~or the controller, who shall institute~~
25 ~~proceedings pursuant to section 24-30-202.4, C.R.S., as necessary to~~
26 ~~recover such fees or costs.~~

27 **SECTION 9.** In Colorado Revised Statutes, 24-30-201, **amend**

1 (1)(j) as follows:

2 **24-30-201. Accounts and control - controller.** (1) The powers,
3 duties, and functions concerning accounts and control as set forth in this
4 part 2 are the responsibility of the state controller. The executive director
5 of the department of personnel shall appoint the controller, subject to
6 section 13 of article XII of the state constitution. The controller must be
7 bonded in such amount as the executive director shall fix. The powers and
8 duties of the controller are:

9 (j) ~~Pursuant to rules and regulations promulgated by the executive~~
10 ~~director of the department of personnel,~~ To assist state agencies in their
11 efforts to recover ~~moneys~~ MONEY owing to the state; ~~and to collect, on~~
12 ~~behalf of the state,~~ accounts referred to the controller under rules and
13 regulations authorizing such referral under defined circumstances, as
14 further specified in section 24-30-202.4;

15 **SECTION 10.** In Colorado Revised Statutes, 24-30-202.7,
16 **amend** (1)(b), (2), and (3) as follows:

17 **24-30-202.7. Lottery winnings offset - definitions.** (1) As used
18 in this section, unless the context otherwise requires:

19 (b) "Outstanding debt" means any unpaid debt due to the state that
20 is referred pursuant to section 24-30-202.4 (2) to the state controller or
21 the central collection services section of the division of finance and
22 procurement, or any successor section, in the department of personnel,
23 CERTIFIED BY A STATE AGENCY PURSUANT TO SECTION 24-30-202.4 (2.5),
24 including the collection fee and any allowable fees and costs pursuant to
25 section 24-30-202.4 (8). "Outstanding debt" includes any debt collected
26 by the department of personnel for a political subdivision of the state
27 under contract with central collection services, with the understanding

1 that any state agency or state-supported institution of higher education
2 debt will be paid before any debt for a political subdivision of the state
3 assigned to central collection services.

4 (2) ~~Beginning January 1, 2012, the department of personnel shall~~
5 ~~periodically certify to~~ A STATE AGENCY SHALL PROVIDE to the department
6 of revenue ~~information regarding debtors with an outstanding debt. Such~~
7 ~~information shall include~~ the social security number of the debtor, the
8 amount of the debtor's outstanding debt, and any other identifying
9 information required by the department of revenue.

10 (3) Upon receiving notification from the department of revenue
11 that a lottery cash prize winner appears among those certified by ~~the~~
12 ~~department of personnel~~ A STATE AGENCY, the department of revenue
13 shall notify the debtor, in writing, that the state intends to offset the
14 debtor's outstanding debt against the debtor's winnings from the state
15 lottery. ~~Such notification shall include information on the debtor's right~~
16 ~~to object to the offset and to request an administrative review pursuant to~~
17 ~~the rules of the department of personnel.~~

18 **SECTION 11.** In Colorado Revised Statutes, 24-50-142, **repeal**
19 (1) as follows:

20 **24-50-142. Repayment of debts to state-supported institutions**
21 **of higher education by state employees.** (1) ~~When a state employee has~~
22 ~~an outstanding obligation due to a state-supported institution of higher~~
23 ~~education, the board shall include provision for referral and collection of~~
24 ~~the loan or outstanding obligation to the controller pursuant to section~~
25 ~~24-30-202.4.~~

26 **SECTION 12.** In Colorado Revised Statutes, 25.5-4-301, **repeal**
27 (2)(d) as follows:

1 **25.5-4-301. Recoveries - overpayments - penalties - interest -**
2 **adjustments - liens - review or audit procedures.** (2) Any overpayment
3 to a provider, including those of personal needs funds made pursuant to
4 section 25.5-6-206, are recoverable regardless of whether the
5 overpayment is the result of an error by the state department, a county
6 department of human or social services, an entity acting on behalf of
7 either department, or by the provider or any agent of the provider as
8 follows:

9 (d) ~~Notwithstanding the provisions of section 24-30-202.4,~~
10 ~~C.R.S., an amount specified in paragraph (a) of this subsection (2) that~~
11 ~~the state department has determined to be uncollectible may be referred~~
12 ~~to the controller for collection. Net proceeds of debts collected by the~~
13 ~~controller pursuant to this paragraph (d) shall be paid into the fund from~~
14 ~~which the overpayment was made.~~

15 **SECTION 13.** In Colorado Revised Statutes, 39-21-108, **amend**
16 **(3)(a)(I)(A) and (3)(a)(V)** as follows:

17 **39-21-108. Refunds.** (3) (a) (I) (A) Whenever it is established
18 that any taxpayer has, for any period open under the statutes, overpaid a
19 tax covered by articles 22 and 26 to 29 of this title TITLE 39, article 60 of
20 title 34, C.R.S., and article 3 of title 42 C.R.S., and that: There is an
21 unpaid balance of tax and interest accrued, according to the records of the
22 executive director, owing by such taxpayer for any other period; there is
23 an amount required to be repaid to the unemployment compensation fund
24 pursuant to section 8-81-101 (4), C.R.S., the amount of which has been
25 determined to be owing as a result of a final agency determination or
26 judicial decision or that has been reduced to judgment by the division of
27 unemployment insurance in the department of labor and employment;

1 there is any unpaid child support debt as set forth in section 14-14-104,
2 €R.S., or child support arrearages that are the subject of enforcement
3 services provided pursuant to section 26-13-106, €R.S., as certified by
4 the department of human services; there are any unpaid obligations owing
5 to the state as set forth in section 26-2-133, €R.S., for overpayment of
6 public assistance or medical assistance benefits, the amount of which has
7 been determined to be owing as a result of final agency determination or
8 judicial decision or that has been reduced to judgment, as certified by the
9 department of human services; there is any unpaid loan or other
10 obligation due to a state-supported institution of higher education as set
11 forth in section 23-5-115, €R.S., the amount of which has been
12 determined to be owing as a result of a final agency determination or
13 judicial decision or that has been reduced to judgment, as certified by the
14 appropriate institution; there is any unpaid loan due to the student loan
15 division of the department of higher education as set forth in section
16 23-3.1-104 (1)(p), €R.S., the amount of which has been determined to
17 be owing as a result of a final agency determination or judicial decision
18 or that has been reduced to judgment, as certified by the division; there
19 is any unpaid loan due to the collegeinvest division of the department of
20 higher education as set forth in section 23-3.1-206, €R.S., the amount of
21 which has been determined to be owing as a result of a final agency
22 determination or judicial decision or that has been reduced to judgment;
23 there is any outstanding judicial fine, fee, cost, or surcharge as set forth
24 in section 16-11-101.8, €R.S., or judicial restitution as set forth in
25 section 16-18.5-106.8, €R.S., the amount of which has been determined
26 to be owing as a result of a final judicial department determination or
27 certified by the judicial department as a judgment owed the state or a

1 victim; there is any unpaid debt owing to the state or any agency thereof
2 by such taxpayer, and that is found to be owing as a result of a final
3 agency determination or the amount of which has been reduced to
4 judgment and as certified by the ~~controller~~ STATE AGENCY; or the
5 taxpayer is a qualified individual identified pursuant to section 39-22-120
6 (10) or 39-22-2003 (9), so much of the overpayment of tax plus interest
7 allowable thereon as does not exceed the amount of such unpaid balance
8 or unpaid debt must be credited first to the unpaid balance of tax and
9 interest accrued and then to the unpaid debt, and any excess of the
10 overpayment must be refunded. If the taxpayer elects to designate his or
11 her refund as a credit against a subsequent year's tax liability, the amount
12 allowed to be so credited must be reduced first by the unpaid balance of
13 tax and interest accrued and then by the unpaid debt. If the taxpayer filed
14 a joint return, the executive director shall notify the other taxpayer named
15 on the joint return that the portion of the overpayment that is generated by
16 the other taxpayer's income will be refunded upon receipt of a request
17 detailing said amount. As used in this section, unless the context
18 otherwise requires, "agency" includes a state-supported institution of
19 higher education or a political subdivision of the state under contract with
20 central collection services.

21 (V) Any moneys MONEY withheld for payment of an unpaid debt
22 owing to the state pursuant to this subsection (3) shall be deposited with
23 the state treasurer for disbursement by the controller. For each person
24 whose name and amount is certified by ~~the controller~~ A STATE AGENCY
25 pursuant to section 24-30-202.4, C.R.S.; the executive director of the
26 department of revenue shall provide to the controller the name, address,
27 and social security number or federal employer identification number,

1 whichever is applicable, of the taxpayer whose refund is being offset, the
2 amount of the offset, and any other identifying information as required by
3 the controller.

4 **SECTION 14.** In Colorado Revised Statutes, 44-33-103, **amend**
5 (2)(a)(III) as follows:

6 **44-33-103. Definitions.** As used in this article 33, unless the
7 context otherwise requires:

8 (2) (a) "Outstanding debt" means:

9 (III) Any unpaid debt due to the state that is ~~referred pursuant to~~
10 ~~section 24-30-202.4 (2) to the state controller or the central collection~~
11 ~~services section of the division of finance and procurement, or any~~
12 ~~successor section, in the department of personnel, and~~ CERTIFIED BY A
13 STATE AGENCY PURSUANT TO SECTION 24-30-202.4 (2.5), including the
14 collection fee and any allowable fees and costs pursuant to section
15 24-30-202.4 (8). ~~"Outstanding debt" does not include any debt collected~~
16 ~~by the department of personnel for a political subdivision of the state.~~

17 **SECTION 15.** In Colorado Revised Statutes, 44-33-104, **amend**
18 (4) and (5) as follows:

19 **44-33-104. Registry - creation - information.** (4) On and after
20 ~~January 1, 2012~~ JANUARY 1, 2021, the ~~department of personnel~~ STATE
21 AGENCIES shall certify to the registry operator the information indicated
22 in subsection (6) of this section regarding each person with an
23 outstanding debt as specified in section 44-33-103 (2)(a)(III).

24 (5) The registry operator shall enter in the registry the information
25 certified to the registry operator by the judicial department, the
26 department of human services, and ~~the department of personnel~~ A STATE
27 AGENCY pursuant to subsections (2), (3), and (4) of this section.

1 **SECTION 16.** In Colorado Revised Statutes, 44-33-105, **amend**
2 (2)(b)(IV)(C) and (2)(b)(V) as follows:

3 **44-33-105. Payments - limited gaming and pari-mutuel**
4 **wagering licensees - procedures.** (2) (b) If the registry operator replies
5 that the winner is listed in the registry:

6 (IV) The registry operator shall send to the certifying department
7 the money and information received from a licensee pursuant to
8 subsection (2)(b)(III) of this section. If more than one department
9 certified a winner, the registry operator shall send the information to each
10 certifying department and distribute the money among the departments as
11 follows:

12 (C) Of any money remaining after the distribution, if any, to the
13 judicial department pursuant to subsection (2)(b)(IV)(B) of this section,
14 the registry operator shall send to the department of ~~personnel~~ REVENUE
15 any amount certified by ~~the department of personnel~~ A STATE AGENCY IN
16 ACCORDANCE WITH SECTION 24-30-204.2 (2.5).

17 (V) The department of human services shall process money
18 received from the registry operator pursuant to subsection (2)(b)(IV) of
19 this section in accordance with section 26-13-118.7. The judicial
20 department shall process money received from the registry operator
21 pursuant to subsection (2)(b)(IV) of this section in accordance with the
22 rules of the department of revenue. The department of ~~personnel~~
23 REVENUE shall process money received from the registry operator
24 pursuant to subsection (2)(b)(IV) of this section in accordance with the
25 rules of the department of ~~personnel~~, with the understanding that any state
26 agency or state-supported institution of higher education debt will be paid
27 before any debt for a political subdivision of the state assigned to central

1 ~~collection services~~ REVENUE.

APPROPRIATION FROM

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

SECTION 17. Appropriation to the department of personnel for the fiscal year beginning July 1, 2020. In Session Laws of Colorado 2020, section 2 of chapter 326, (HB

20-1360), **amend** Part XV (5)(A)(2), and the affected totals, as follows:

Section 2. **Appropriation.**

PART XV

DEPARTMENT OF PERSONNEL

(5) DIVISION OF ACCOUNTS AND CONTROL

(A) Financial Operations and Reporting

(2) Collections Services

Personal Services ~~358,701~~

77,768

~~(4.3 FTE)~~

(0.6 FTE)

Operating Expenses ~~220,000~~

30,455

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Private Collection Agency						
2	Fees	900,000					
3	Indirect Cost Assessment	188,776					
4		<u>1,667,477</u>			1,667,477 ^a		
5		296,999			296,999 ^a		
6							

^a This amount shall be from the Debt Collection Fund created in Section 24-30-202.4 (3)(e), C.R.S. The amount is from collection fees.

TOTALS PART XV

10	(PERSONNEL)	\$209,825,100	\$14,876,401		\$13,025,558 ^a	\$181,923,141 ^b	
11		<u>\$208,454,622</u>			<u>\$11,655,080^a</u>		
12							

^a Of this amount, \$1,848,255 contains an (I) notation.

^b Of this amount, \$59,943,533 contains an (I) notation.

1 **SECTION 18. Appropriation.** For the 2021-22 state fiscal year,
2 \$50,625 is appropriated to the department of revenue. This appropriation
3 is from the general fund. To implement this act, the department may use
4 this appropriation for tax administration IT system (GenTax) support.

5 **SECTION 19. Safety clause.** The general assembly hereby finds,
6 determines, and declares that this act is necessary for the immediate
7 preservation of the public peace, health, or safety.