

**JBC STAFF FISCAL ANALYSIS  
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING A TEMPORARY DEDUCTION FROM STATE NET TAXABLE SALES FOR CERTAIN RETAILERS IN THE STATE IN ORDER TO ALLOW SUCH RETAILERS TO RETAIN THE RESULTING SALES TAX COLLECTED AS ASSISTANCE FOR LOST REVENUE AS A RESULT OF THE ECONOMIC DISRUPTIONS DUE TO THE PRESENCE OF CORONAVIRUS DISEASE 2019 (COVID-19) IN COLORADO.

Prime Sponsors: Reps. Mullica and Van Winkle  
Sens. Pettersen and Woodward

JBC Analyst: Alfredo Kemm  
Phone: 303-866-4549  
Date Prepared: April 30, 2021

**Appropriation Items of Note**

**Appropriation Required, Amendment in Packet**

**General Fund Impact**

**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 04/29/21.

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

**Amendments in This Packet for Consideration by Appropriations Committee**

<b>Amendment</b>	<b>Description</b>
J.001	Staff-prepared appropriation amendment

**Current Appropriations Clause in Bill**

The bill requires but does not contain an appropriation clause.

**Description of Amendments in This Packet**

**J.001** Staff has prepared amendment **J.001** (attached) to add a provision appropriating a total of \$101,600 General Fund to the Department of Revenue for FY 2021-22.

**Points to Consider**

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*General Fund Impact*

The Joint Budget Committee (JBC) has proposed a budget package for FY 2021-22 based on the March 2021 Legislative Council Staff revenue forecast. The JBC has included as part of its FY 2021-22 budget package the net \$45.2 million General Fund revenue decrease that would result from the passage of this bill. Specifically, the JBC package includes a place holder of \$800.0 million General Fund for those bills that are part of the "State Stimulus Package", and this bill is part of that package.