

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

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

Prime Sponsors: Senator Moreno
Representative Ransom

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Appropriation Items of Note

Appropriation Already Added to Bill, No Amendment in Packet

General Fund Impact

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 02/20/21.

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

The Senate Appropriations Committee Report (02/23/21), adopted during Second Reading in the Senate (02/25/21), includes amendments to the bill to:

- make a technical change to provide an exception for the Department of Revenue from the fiscal rules developed by the Office of the State Controller;
- add a conforming admendment to Section 39-21-108, C.R.S.; and
- add an appropriations clause.

The Senate further amended the bill on Second Reading to authorize the Department of Revenue to continue to enter into reciprocal agreements with the United State government on behalf of the state. Legislative Council Staff and JBC Staff agree that the committee and Second Reading amdendments do not change the fiscal impact of the bill.

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
None.	

Current Appropriations Clause in Bill

The bill includes an appropriation clause (Section 18 of the reengrossed bill) that reduces appropriations to the Department of Personnel for FY 2020-21 by \$1,370,478 cash funds from the Debt Collection Fund and 3.7 FTE. The bill includes an additional appropriation clause (Section 19 of the reengrossed bill) that provides \$50,625 General Fund in FY 2021-22 to the Department of Revenue for tax software system upgrades.

Points to Consider

General Fund Impact

The Joint Budget Committee (JBC) has proposed a supplemental budget package for FY 2020-21 based on the December 2020 Office of State Planning and Budget revenue forecast. This bill, which is part of the supplemental budget package, requires a General Fund appropriation of \$50,625 for FY 2021-22, reducing by this amount the General Fund available for other purposes in FY 2021-22.

Related Budget Information

The bill transfers the remaining balance of the Debt Collection Fund to the General Fund on June 30, 2021. The Fund has a current FY 2020-21 balance of \$61,942.