

## CHAPTER 385

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**TAXATION**

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**HOUSE BILL 21-1233**

BY REPRESENTATIVE(S) Roberts and Will, Bennett, Bird, Bockenfeld, Esgar, Exum, Hooton, Jodeh, McCormick, Michaelson Jenet, Pelton, Ricks, Snyder, Valdez D.;  
also SENATOR(S) Donovan and Winter, Priola.

**AN ACT**

**CONCERNING MODIFICATIONS TO THE REQUIREMENTS FOR CLAIMING AN INCOME TAX CREDIT FOR THE DONATION OF A PERPETUAL CONSERVATION EASEMENT, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.**

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

**SECTION 1.** In Colorado Revised Statutes, 12-15-102, **add** (3) as follows:

**12-15-102. Division of conservation - creation - director.** (3) TO AID IN THE ADMINISTRATION AND ENFORCEMENT OF THIS ARTICLE 15, THE DIVISION HAS THE AUTHORITY TO ACCEPT GRANTS FOR AND ACT AS A HOLDER OF CONSERVATION EASEMENTS IN GROSS.

**SECTION 2.** In Colorado Revised Statutes, 38-30.5-104, **amend** (2) as follows:

**38-30.5-104. Creation of conservation easements in gross.** (2) A conservation easement in gross may only be created through a grant to or a reservation by a governmental entity, INCLUDING THE DIVISION OF CONSERVATION CREATED IN SECTION 12-15-102, or a grant to or a reservation by a charitable organization exempt under section 501 (c)(3) of the federal "Internal Revenue Code of 1986", as amended, which organization was created at least two years prior to receipt of the conservation easement.

**SECTION 3.** In Colorado Revised Statutes, 39-21-113, **add** (30) as follows:

**39-21-113. Reports and returns - rule.** (30) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION:

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*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*

(a) THE EXECUTIVE DIRECTOR MAY PROVIDE SUCH DETAILED TAXPAYER INFORMATION PERTINENT TO A CLAIM FOR AN INCOME TAX CREDIT FOR THE DONATION OF A PERPETUAL CONSERVATION EASEMENT IN GROSS PURSUANT TO SECTION 39-22-522 TO TAXPAYERS, INCLUDING OWNERS AND TRANSFEREES, WITH CASES INVOLVING COMMON OR RELATED ISSUES OF FACT OR LAW. WITH THE EXCEPTION OF TAXPAYER CONTACT INFORMATION, ANY INFORMATION PROVIDED PURSUANT TO THIS SUBSECTION (30) MUST REMAIN CONFIDENTIAL, AND ALL PERSONS ARE SUBJECT TO THE LIMITATIONS SPECIFIED IN SUBSECTION (4) OF THIS SECTION AND THE PENALTIES SPECIFIED IN SUBSECTION (6) OF THIS SECTION.

(b) THE EXECUTIVE DIRECTOR MAY REQUIRE THAT SUCH DETAILED TAXPAYER INFORMATION PERTINENT TO A CLAIM FOR AN INCOME TAX CREDIT FOR THE DONATION OF A PERPETUAL CONSERVATION EASEMENT PURSUANT TO SECTION 39-22-522 AND ANY DOCUMENTATION IN SUPPORT OF THE CREDIT CLAIMED BE GIVEN TO THE DIVISION OF CONSERVATION AS THE EXECUTIVE DIRECTOR DETERMINES IS NECESSARY IN THE PERFORMANCE OF THE DEPARTMENT'S FUNCTIONS RELATING TO THE CREDIT. IN RESOLVING DISPUTES REGARDING THE CREDIT, THE EXECUTIVE DIRECTOR MAY DISCLOSE SUCH DETAILED TAXPAYER INFORMATION AND CONSULT WITH THE DIVISION OF CONSERVATION. NOTWITHSTANDING PART 2 OF ARTICLE 72 OF TITLE 24, IN ORDER TO PROTECT THE CONFIDENTIAL FINANCIAL INFORMATION OF A TAXPAYER, THE EXECUTIVE DIRECTOR SHALL DENY THE RIGHT TO INSPECT ANY INFORMATION OR DOCUMENTATION REQUIRED IN ACCORDANCE WITH THIS SUBSECTION (30).

**SECTION 4.** In Colorado Revised Statutes, 39-22-522, **amend** (1), (2.7), (3.5)(b), (3.6), (4)(a)(II.5), (4)(b), (5)(b)(III), (6), (7) introductory portion, (7)(i), and (7)(j); **repeal** (7)(d), (10), and (11); and **add** (4)(a)(II.7) and (7.5) as follows:

**39-22-522. Credit against tax - conservation easements - definition.** (1) For purposes of this section:

(a) FOR INCOME TAX YEARS COMMENCING PRIOR TO JANUARY 1, 2021, "taxpayer" means a resident individual or a domestic or foreign corporation subject to the provisions of part 3 of this article, a partnership, S corporation, or other similar pass-through entity, estate, or trust that donates a conservation easement as an entity, and a partner, member, and subchapter S shareholder of such pass-through entity.

(b) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2021, "TAXPAYER" MEANS ANY PERSON OR ENTITY FILING A STATE INCOME TAX RETURN OR A DOMESTIC OR FOREIGN CORPORATION SUBJECT TO THE PROVISIONS OF PART 3 OF THIS ARTICLE 22, A PARTNERSHIP, S CORPORATION, OR OTHER SIMILAR PASS-THROUGH ENTITY, ESTATE, TRUST, NONPROFIT ENTITY, OR AN ENTITY THAT HAS AUTHORITY TO CONDUCT WATER ACTIVITIES, AS DEFINED BY SECTION 37-45.1-102 (3) AND CREATED PURSUANT TO ARTICLE 41, 45, 46, 47, 48, OR 50 OF TITLE 37, OR ARTICLE 42 OF TITLE 7, THAT CONVEYS A CONSERVATION EASEMENT IN GROSS PURSUANT TO SECTION 38-30.5-104. A DITCH OR RESERVOIR COMPANY FORMED PURSUANT TO ARTICLE 42 OF TITLE 7, OR OTHERWISE, IS ENTITLED TO ACT ON ITS OWN BEHALF IN GRANTING A CONSERVATION EASEMENT AND EARNING AND TRANSFERRING TAX CREDITS UNDER THIS SECTION, WHETHER OR NOT ANY OF ITS SHAREHOLDERS OR MEMBERS ARE GOVERNMENTAL ENTITIES.

(2.7) Notwithstanding any other provision, for income tax years commencing on or after January 1, 2014, no claim for a credit shall be allowed unless a tax credit certificate is issued by the division of real estate prior to May 30, 2018, or by the division of conservation on or after May 30, 2018, in accordance with sections 12-15-105 and 12-15-106 and, FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2014, BUT PRIOR TO JANUARY 1, 2022, the taxpayer files the tax credit certificate with the income tax return filed with the department of revenue.

(3.5) (b) (I) For conservation easements donated on or after January 1, 2014, and subject to the restrictions of section 12-15-106 (4), the executive director shall have the authority, pursuant to subsection (8) of this section, to require additional information from the taxpayer or transferee regarding the amount of ~~the~~ A CREDIT TRANSFERRED PRIOR TO JANUARY 1, 2021, and the validity of the credit. In resolving disputes regarding the validity or the amount of a credit allowed pursuant to subsection (2) of this section, the executive director shall have the authority, for good cause shown, to review and accept or reject, in whole or in part, the amount of the credit and the validity of the credit based upon the internal revenue code and federal regulations in effect at the time of the donation, except those requirements for which authority is granted to the division of conservation, the director of the division of conservation, or the conservation easement oversight commission pursuant to section 12-15-106.

(II) FOR TAX CREDIT CERTIFICATES ISSUED BY THE DIVISION FOR USE ON OR AFTER JANUARY 1, 2021, THE TRANSFEROR AND TRANSFEREE OF THE TAX CREDIT SHALL JOINTLY FILE A COPY OF THE WRITTEN TRANSFER AGREEMENT WITH THE DIVISION OF CONSERVATION WITHIN THIRTY DAYS AFTER THE EFFECTIVE DATE OF THIS SUBSECTION (3.5)(b)(II) OR THE DATE OF THE TRANSFER, WHICHEVER IS LATER. IF THE CREDIT BEING TRANSFERRED WAS ISSUED FOR A YEAR OTHER THAN THE YEAR IN WHICH IT IS TRANSFERRED, THE TRANSFEROR SHALL FURTHER SUBMIT A COPY OF THE TRANSFEROR'S DR1305 FORM FOR EACH YEAR FROM THE YEAR FOR WHICH THE CREDIT WAS ISSUED THROUGH THE MOST RECENT YEAR FOR WHICH TAXES WERE DUE. THE DIVISION SHALL ISSUE A CERTIFICATE TO THE TRANSFEREE IN THE AMOUNT OF THE TAX CREDIT TRANSFERRED AND, IF ANY AMOUNT IS RETAINED BY THE TRANSFEROR, ISSUE A CERTIFICATE TO THE TRANSFEROR IN THE AMOUNT RETAINED. IN NO EVENT SHALL A TRANSFEREE BE ALLOWED TO CLAIM AN AMOUNT GREATER THAN THE AMOUNT SPECIFIED IN THE CERTIFICATE ISSUED TO THE TRANSFEREE. THE DIVISION SHALL DEVELOP A SYSTEM TO TRACK THE TRANSFERS OF TAX CREDITS AND TO CERTIFY THE OWNERSHIP OF TAX CREDITS. A CERTIFICATION ISSUED FOR USE ON OR AFTER JANUARY 1, 2021, BY THE DIVISION OF THE OWNERSHIP AND AMOUNT OF TAX CREDITS SHALL BE RELIED UPON BY THE DEPARTMENT OF REVENUE AND THE TRANSFEREE AS BEING ACCURATE, AND NEITHER THE DIVISION NOR THE DEPARTMENT OF REVENUE SHALL ADJUST THE AMOUNT OF TAX CREDITS CERTIFIED BY THE DIVISION AS TO THE TRANSFEREE; EXCEPT THAT THE DIVISION AND DEPARTMENT RETAIN ANY REMEDIES IT MAY HAVE AGAINST THE LANDOWNER. THE DIVISION MAY PROMULGATE RULES TO PERMIT VERIFICATION OF THE OWNERSHIP AND AMOUNT OF THE TAX CREDITS; EXCEPT THAT ANY RULES PROMULGATED SHALL NOT UNDULY RESTRICT OR HINDER THE TRANSFER OF THE TAX CREDITS.

(3.6) (a) For conservation easements donated on or after January 1, 2014, in order for any taxpayer to ~~qualify for~~ CLAIM the credit provided for in subsection (2) of this section, the taxpayer must submit the following in a form, approved by the

executive director, to the department of revenue at the same time as the taxpayer files a return for the taxable year in which the credit is claimed:

~~(a)~~ (I) A tax credit certificate issued under section 12-15-106; and

(II) The information required in ~~subsections (3)(a), (3)(b), (3)(d), and (3)(f)(II)~~ SUBSECTIONS (3)(a) AND (3)(b) of this section.

(b) Notwithstanding any other provisions of law, the executive director retains the authority to administer all issues related to the claim or use of a tax credit for the donation of a conservation easement that are not granted to the director of the division of conservation or the conservation easement oversight commission under section 12-15-106.

~~(c) The information required in paragraph (f) of subsection (3) of this section will no longer be required from the holder of the conservation easement.~~

(4) (a) (II.5) For a conservation easement in gross created in accordance with article 30.5 of title 38 that is donated on or after January 1, 2015, BUT PRIOR TO JANUARY 1, 2021, to a governmental entity or a charitable organization described in section 38-30.5-104 (2), the credit provided for in subsection (2) of this section shall be an amount equal to seventy-five percent of the first one hundred thousand dollars of the fair market value of the donated portion of such conservation easement in gross when created, and fifty percent of all amounts of the donation in excess of one hundred thousand dollars; except that in no case shall the credit exceed five million dollars per donation. Credits shall be issued in increments of no more than one million five hundred thousand dollars per year. Credits for easements donated in a prior year shall be eligible for tax credit certificates in subsequent years in order of application and before new applications and those credit applications, if any, on the wait list.

(II.7) FOR A CONSERVATION EASEMENT IN GROSS CREATED IN ACCORDANCE WITH ARTICLE 30.5 OF TITLE 38 THAT IS DONATED ON OR AFTER JANUARY 1, 2021, TO A GOVERNMENTAL ENTITY OR A CHARITABLE ORGANIZATION DESCRIBED IN SECTION 38-30.5-104 (2), THE CREDIT PROVIDED FOR IN SUBSECTION (2) OF THIS SECTION IS AN AMOUNT EQUAL TO NINETY PERCENT OF THE FAIR MARKET VALUE OF THE DONATED PORTION OF SUCH CONSERVATION EASEMENT IN GROSS WHEN CREATED; EXCEPT THAT IN NO CASE SHALL THE CREDIT EXCEED FIVE MILLION DOLLARS PER DONATION. CREDITS SHALL BE ISSUED IN INCREMENTS OF NO MORE THAN ONE MILLION FIVE HUNDRED THOUSAND DOLLARS PER YEAR. CREDITS FOR EASEMENTS DONATED IN A PRIOR YEAR ARE ELIGIBLE FOR TAX CREDIT CERTIFICATES IN SUBSEQUENT YEARS IN ORDER OF APPLICATION AND BEFORE NEW APPLICATIONS AND THOSE CREDIT APPLICATIONS, IF ANY, ON THE WAIT LIST.

(b) (I) For income tax years commencing on or after January 1, 2000, in the case of a joint tenancy, tenancy in common, partnership, S corporation, or other similar entity or ownership group that donates a conservation easement as an entity or group, the amount of the credit allowed pursuant to subsection (2) of this section ~~shall~~ MUST be allocated to the entity's owners, partners, members, or shareholders in proportion to the owners', partners', members', or shareholders' distributive shares of income or ownership percentage from such entity or group.

(II) (A) For income tax years commencing on or after January 1, 2000, but prior to January 1, 2003, the total aggregate amount of the credit allocated to such owners, partners, members, and shareholders shall not exceed one hundred thousand dollars, and, if any refund is claimed pursuant to ~~subparagraph (I) of paragraph (b) of subsection (5)~~ SUBSECTION (5)(b)(I) of this section, the aggregate amount of the refund and the credit claimed by such partners, members, and shareholders shall not exceed twenty thousand dollars for that income tax year.

(B) For income tax years commencing on or after January 1, 2003, but prior to January 1, 2007, the total aggregate amount of the credit allocated to such owners, partners, members, and shareholders shall not exceed two hundred sixty thousand dollars, and, if any refund is claimed pursuant to ~~subparagraph (I) of paragraph (b) of subsection (5)~~ SUBSECTION (5)(b)(I) of this section, the aggregate amount of the refund and the credit claimed by such owners, partners, members, and shareholders shall not exceed fifty thousand dollars for that income tax year.

(C) For income tax years commencing on or after January 1, 2007, AND PRIOR TO JANUARY 1, 2015, the total aggregate amount of the credit allocated to such owners, partners, members, and shareholders shall not exceed three hundred seventy-five thousand dollars, and, if any refund is claimed pursuant to ~~subparagraph (I) of paragraph (b) of subsection (5)~~ SUBSECTION (5)(b)(I) of this section, the aggregate amount of the refund and the credit claimed by such owners, partners, members, and shareholders shall not exceed fifty thousand dollars for that income tax year.

(D) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2015, THE TOTAL AGGREGATE AMOUNT OF THE CREDIT ALLOCATED TO SUCH OWNERS, PARTNERS, MEMBERS, AND SHAREHOLDERS SHALL NOT EXCEED FIVE MILLION DOLLARS, AND, IF ANY REFUND IS CLAIMED PURSUANT TO SUBSECTION (5)(b)(I) OF THIS SECTION, THE AGGREGATE AMOUNT OF THE REFUND AND THE CREDIT CLAIMED BY SUCH OWNERS, PARTNERS, MEMBERS, AND SHAREHOLDERS SHALL NOT EXCEED FIFTY THOUSAND DOLLARS FOR THAT INCOME TAX YEAR.

(5) (b) (III) If any refund is claimed pursuant to ~~subparagraph (I) of this paragraph (b)~~ SUBSECTION (5)(b)(I) OF THIS SECTION, then the aggregate amount of the refund and amount of the credit used as an offset against income taxes, EXCLUDING AMOUNTS TRANSFERRED TO OR USED BY A TRANSFEREE, for that income tax year shall not exceed fifty thousand dollars for that income tax year. In the case of a partnership, S corporation, or other similar pass-through entity that donates a conservation easement as an entity, if any refund is claimed pursuant to ~~subparagraph (I) of this paragraph (b)~~ SUBSECTION (5)(b)(I) OF THIS SECTION, the aggregate amount of the refund and the credit claimed by the partners, members, or shareholders of the entity shall not exceed the dollar limitation set forth in this ~~subparagraph (III)~~ SUBSECTION (5)(b)(III) for that income tax year. Nothing in this ~~subparagraph (III)~~ SUBSECTION (5)(b)(III) shall limit a taxpayer's ability to claim a credit against taxes due in excess of fifty thousand dollars in accordance with subsection (4) of this section.

(6) (a) For conservation easements donated prior to January 1, 2014, a taxpayer may claim only one tax credit under this section per income tax year; except that a transferee of a tax credit under subsection (7) of this section may claim an unlimited number of credits. A taxpayer who has carried forward or elected to receive a refund

of part of the tax credit in accordance with subsection (5) of this section shall not claim an additional tax credit under this section for any income tax year COMMENCING PRIOR TO JANUARY 1, 2014, in which the taxpayer applies the amount carried forward against income tax due or receives a refund. A ~~taxpayer~~ TRANSFEROR who has transferred a credit to a transferee pursuant to subsection (7) of this section shall not claim an additional tax credit under this section for any income tax year COMMENCING PRIOR TO JANUARY 1, 2014, in which the transferee uses such transferred credit. COMMENCING JANUARY 1, 2014, A TAXPAYER MAY CLAIM ONE TAX CREDIT PER YEAR REGARDLESS OF WHETHER THE TAXPAYER HAS CREDITS REMAINING FROM ANY PRIOR CONSERVATION EASEMENT DONATION.

(b) For conservation easements donated on or after ~~January 1, 2014~~ JANUARY 1, 2000, a taxpayer may claim only one tax credit under this section per income tax year; except that a transferee of a tax credit under subsection (7) of this section may claim an unlimited number of credits.

(7) For income tax years commencing on or after January 1, 2000, a taxpayer may transfer all or a portion of a tax credit granted pursuant to subsection (2) of this section to ~~another taxpayer~~ A TRANSFEREE for such ~~other taxpayer~~, as transferee to apply as a credit against the taxes imposed by this ~~article~~ ARTICLE 22 subject to the following limitations:

~~(d) For any tax year in which a tax credit is transferred pursuant to this subsection (7), both the taxpayer and the transferee shall file written statements with their income tax returns specifying the amount of the tax credit that has been transferred. A transferee may not claim a credit transferred pursuant to this subsection (7) unless the taxpayer's written statement verifies the amount of the tax credit claimed by the transferee.~~

(i) FOR A DONATION MADE PRIOR TO JANUARY 1, 2021, the donor of an easement for which a tax credit is claimed or the transferor of a tax credit CLAIMED FOR THE DONATION OF THE EASEMENT transferred pursuant to this subsection (7) ~~shall be~~ IS the tax matters representative in all matters with respect to the credit. The tax matters representative ~~shall be~~ IS responsible for representing and binding the transferees with respect to all issues affecting the credit, including, but not limited to, the charitable contribution deduction, the appraisal, notifications and correspondence from and with the department of revenue, audit examinations, assessments or refunds, settlement agreements, and the statute of limitations. The transferee ~~shall be~~ IS subject to the same statute of limitations with respect to the credit as the transferor of the credit.

(j) FOR A TAX CREDIT CLAIMED FOR THE DONATION OF AN EASEMENT MADE PRIOR TO JANUARY 1, 2021, final resolution of disputes regarding the tax credit between the department of revenue and the tax matters representative, including final determinations, compromises, payment of additional taxes or refunds due, and administrative and judicial decisions, ~~shall be~~ IS binding on transferees.

(7.5) (a) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2021, IN LIEU OF A CREDIT WITH RESPECT TO THE INCOME TAXES IMPOSED BY THIS ARTICLE 22, THERE IS ALLOWED A TRANSFERABLE EXPENSE AMOUNT TO EACH QUALIFIED ENTITY THAT DONATES DURING THE TAXABLE YEAR ALL OR PART OF THE VALUE OF

A PERPETUAL CONSERVATION EASEMENT IN GROSS CREATED PURSUANT TO ARTICLE 30.5 OF TITLE 38 UPON REAL PROPERTY THE QUALIFIED ENTITY OWNS TO A GOVERNMENTAL ENTITY OR A CHARITABLE ORGANIZATION DESCRIBED IN SECTION 38-30.5-104 (2). A TRANSFERABLE EXPENSE AMOUNT SHALL BE TREATED IN ALL MANNERS AS A TAX CREDIT FOR PURPOSES OF THIS SECTION, INCLUDING PROVISIONS GOVERNING THE AMOUNT, VALUATION, AND TRANSFER OF A TAX CREDIT; EXCEPT THAT THE TRANSFERABLE EXPENSE AMOUNT MAY ONLY BE TRANSFERRED TO A TRANSFEREE TO BE CLAIMED BY THE TRANSFEREE AS A CREDIT PURSUANT TO THIS SECTION. A QUALIFIED ENTITY MAY TRANSFER A TRANSFERABLE EXPENSE AMOUNT TO BE CLAIMED AS A CREDIT BY A TRANSFEREE PURSUANT TO THIS SECTION REGARDLESS OF WHETHER THE QUALIFIED ENTITY RECEIVES VALUE IN EXCHANGE FOR THE TRANSFER.

(b) AS USED IN THIS SUBSECTION (7.5), "QUALIFIED ENTITY" MEANS A GOVERNMENTAL ENTITY THAT MEETS THE DEFINITION OF "TAXPAYER" AS SET FORTH IN SUBSECTION (1)(b) OF THIS SECTION BUT IS OTHERWISE EXEMPT FROM THE INCOME TAXES IMPOSED BY THIS ARTICLE 22.

~~(10) On or before July 1, 2008, the department of revenue shall create a report, which shall be made available to the public, on the credits claimed in the previous year in accordance with this section. For each credit claimed for a conservation easement in gross, the report shall summarize by county where the easement is located, the acres under easement, the appraised value of the easement, the donated value of the easement, and the name of any holders of the easement; except that the department shall combine such information for multiple counties where necessary to ensure that the information for no fewer than three easements is summarized for any county or combination of counties in the report. The report shall be updated annually to reflect the same information for any additional credits that have been granted since the previous report. This report shall not be required for conservation easements donated on or after January 1, 2014.~~

~~(11) On or before December 31, 2007, the department of revenue shall create a report, which shall be made available to the public, with as much of the information specified in paragraph (c) of subsection (3) of this section as is available to the department, summarized by county, for each tax credit claimed for a conservation easement in gross for tax years commencing on or after January 1, 2000. This report shall not be required for conservation easements donated on or after January 1, 2014.~~

**SECTION 5. Appropriation.** (1) For the 2021-22 state fiscal year, \$254,372 is appropriated to the department of regulatory agencies. This appropriation is from the conservation cash fund created in section 12-15-107, C.R.S. To implement this act, the department may use this appropriation as follows:

(a) \$158,666 for use by the division of conservation for conservation easement program costs, which amount is based on an assumption that the division will require an additional 2.0 FTE; and

(b) \$95,706 for the purchase of legal services.

(2) For the 2021-22 state fiscal year, \$206,998 is appropriated to the department

of revenue. This appropriation is from the general fund. To implement this act, the department may use this appropriation as follows:

(a) \$159,145 for tax administration IT system (GenTax) support; and

(b) \$47,853 for the purchase of legal services.

(3) For the 2021-22 state fiscal year, \$143,559 is appropriated to the department of law. This appropriation is from reappropriated funds received from the department of regulatory agencies under subsection (1)(b) and the department of revenue under subsection (2)(b) of this section and is based on an assumption that the department of law will require an additional 0.9 FTE. To implement this act, the department of law may use this appropriation to provide legal services for the department of regulatory agencies and the department of revenue.

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

Approved: June 30, 2021