Concerning the creation of a Court Appointed Special Advocates Special License Plate.

Prime Sponsors: Representative Bird

JBC Analyst: Jon Catlett
Phone: 303-866-4386
Date Prepared: April 4, 2022

Appropriation Items of Note

Appropriation Required, Amendment in Packet

General Fund/TABOR 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 02/28/2022.

XXX No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill

Update: Fiscal impact has changed due to new information or technical issues

Update: Fiscal impact has changed due to amendment adopted after LCS Fiscal Note was prepared

Non-Concurrence: JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

Amendments in This Packet for Consideration by Appropriations Committee

Amendment | Description
--- | ---
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 $28,943 to the Department of Revenue for FY 2022-23, including $14,838 General Fund and $14,105 cash funds from the License Plate Cash Fund. Of this amount, $1,979 is reappropriated to the Governor's Office of Information Technology.

Points to Consider

JBC Staff Fiscal Analysis 1
General Fund Impact
The Joint Budget Committee has proposed a budget package for FY 2022-23 based on the March 2022 Legislative Council Staff revenue forecast. The budget package includes two set-asides:

- $40.0 million General Fund for bills that create ongoing obligations; and
- $900.0 million General Fund for bills that create one-time obligations in FY 2022-23.

The $40.0 million appropriations set-aside includes an additional $6.0 million General Fund to provide a 15.0 percent General Fund reserve for those appropriations. The $900.0 million obligations set-aside does not include an additional amount for a General Fund reserve and, assumes, but does not require, that obligations be addressed through statutory transfers rather than appropriations. Therefore appropriations from the $900.0 million set-aside require an additional 15.0 percent to maintain the statutory General Fund reserve.

This bill creates an ongoing obligation and requires a General Fund appropriation of $14,838 for FY 2022-23, reducing the $40.0 million set aside by the same amount.

TABOR/ Excess State Revenues Impact
The December 2021 Legislative Council Staff (LCS) revenue forecast projects a TABOR surplus liability of $1.6 billion for FY 2022-23 and $622.6 million for FY 2023-24. These sums must be refunded to taxpayers out of the General Fund. Legislation that increases non-exempt revenue (such as cash funds) to the State will further increase the TABOR refund made out of the General Fund.