

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING SIMPLIFICATION OF LOCAL SALES AND USE TAX COMPLIANCE AND ADMINISTRATION FOR RETAILERS THAT MAKE RETAIL SALES IN LOCAL TAXING JURISDICTIONS WHERE THEY HAVE LIMITED PHYSICAL PRESENCE, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

Prime Sponsors: Sens. Bridges and Woodward
Reps. Kipp and Van Winkle

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Phone: 303-866-4386
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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 01/12/22.

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 Business, Labor, and Technology Report (01/26/22) included amendments to the bill that were adopted on Second Reading in the Senate, however, Legislative Council Staff and JBC Staff agree that the amendments 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 a clause that appropriates a total of \$2,100 General Fund to the Department of Revenue for FY 2022-23.

Points to Consider

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 a set aside of \$40.0 million General Fund for bills that require General Fund appropriations for FY 2022-23. This bill requires a General Fund appropriation of \$2,100 for FY 2022-23, reducing the \$40.0 million set aside by the same amount.