

First Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 25-0545.01 Craig Harper x3481

SENATE BILL 25-107

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SENATE SPONSORSHIP

**Bridges**, Amabile, Kirkmeyer

HOUSE SPONSORSHIP

**Bird**, Sirota, Taggart

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**Senate Committees**  
Appropriations

**House Committees**

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A BILL FOR AN ACT

101 CONCERNING A SUPPLEMENTAL APPROPRIATION TO THE DEPARTMENT  
102 OF REVENUE.

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

Supplemental appropriations are made to the department of revenue.

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

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing law.  
Dashes through the words or numbers indicate deletions from existing law.

1           **SECTION 1. Appropriation to the department of revenue for**  
2           **the fiscal year beginning July 1, 2024.** In Session Laws of Colorado  
3           2024, section 2 of chapter 519, (HB 24-1430), **amend** Part XX as  
4           follows:

5           Section 2. **Appropriation.**

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
<b>PART XX</b>							
<b>DEPARTMENT OF REVENUE</b>							
1							
2							
3							
4	<b>(1) EXECUTIVE DIRECTOR'S OFFICE</b>						
5	<b>(A) Administration and Support</b>						
6	Personal Services	19,699,789	7,972,362		3,350,316 <sup>a</sup>	8,377,111 <sup>b</sup>	
7		(211.2 FTE)					
8	Health, Life, and Dental	23,127,476	10,792,094		12,194,805 <sup>a</sup>	140,577 <sup>b</sup>	
9	Short-term Disability	184,224	86,768		96,476 <sup>a</sup>	980 <sup>b</sup>	
10	Paid Family and Medical						
11	Leave Insurance	552,672	260,305		289,428 <sup>a</sup>	2,939 <sup>b</sup>	
12	Unfunded Liability						
13	Amortization Equalization						
14	Disbursement Payments	12,281,590	5,784,562		6,431,726 <sup>a</sup>	65,302 <sup>b</sup>	
15	Salary Survey	4,371,299	2,057,564		2,290,436 <sup>a</sup>	23,299 <sup>b</sup>	

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Step Pay	3,417,466		1,702,775		1,697,403 <sup>a</sup>	17,288 <sup>b</sup>
2	PERA Direct Distribution	2,403,687		1,132,123		1,258,783 <sup>a</sup>	12,781 <sup>b</sup>
3	Shift Differential	139,234				139,234 <sup>a</sup>	
4	Workers' Compensation	530,460		202,310		328,150 <sup>a</sup>	
5	Operating Expenses	3,595,152		2,306,461		1,260,791 <sup>a</sup>	27,900 <sup>b</sup>
6	Postage	304,708		158,854		145,854 <sup>a</sup>	
7	Legal Services	5,083,471		2,683,191		2,400,280 <sup>a</sup>	
8	Administrative Law Judge						
9	Services	1,565				1,565 <sup>a</sup>	
10	Payment to Risk						
11	Management and Property						
12	Funds	560,631		213,162		347,469 <sup>a</sup>	
13	Vehicle Lease Payments	939,111		131,717		807,394 <sup>a</sup>	
14	Leased Space	7,078,845		909,738		6,169,107 <sup>a</sup>	

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Capitol Complex Leased						
2	Space	961,905		402,284		559,621 <sup>a</sup>	
3	Payments to OIT	<del>22,016,901</del>		11,476,686		<del>10,540,215*</del>	
4		21,431,378				9,954,692 <sup>a</sup>	
5	Digital Trunk Radio						
6	Payments	138,492		138,492			
7	CORE Operations	266,618		101,714		164,904 <sup>a</sup>	
8	Utilities	83,703				83,703 <sup>a</sup>	
9		<u><del>107,738,999</del></u>					
10		107,153,476					
11							

12 <sup>a</sup>Of these amounts, it is estimated that \$878,754 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201  
13 (3)(a)(V), C.R.S., \$408,612 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., C.R.S., \$65,046 shall be from the Electronic Transactions Fund created  
14 in Section 42-1-234(4)(a), \$1,987 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$1,600 from the Feeding Colorado Fund created  
15 in Section 39-22-5303 (1), C.R.S., and ~~\$49,201,661~~ \$48,616,138 shall be from various sources of cash funds.

APPROPRIATION FROM

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	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$

<sup>b</sup> Of these amounts, it is estimated that \$6,821,534 shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S., and \$1,863,931 shall be from statewide indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

**(B) Hearings Division**

Personal Services	3,501,207				3,501,207 <sup>a</sup>		
	(33.3 FTE)						
Operating Expenses	110,412				110,412 <sup>a</sup>		
Indirect Cost Assessment	251,692				251,692 <sup>a</sup>		
	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/>						
	3,863,311						

<sup>a</sup> Of these amounts, it is estimated that \$615,866 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., \$246,228 shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), and \$3,001,217 shall be from various sources of cash funds.

~~111,602,310~~

111,016,787

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1							
2	<b>(2) TAXATION BUSINESS GROUP</b>						
3	<b>(A) Administration</b>						
4	Personal Services	613,930		593,579		20,351 <sup>a</sup>	
5		(5.0 FTE)					
6	Operating Expenses	12,543		12,543			
7	Tax Administration IT						
8	System (GenTax) Support	8,977,497		8,128,657		848,840 <sup>b</sup>	
9	IDS Print Production	6,031,318		5,984,539		46,779 <sup>c</sup>	
10		15,635,288					

12 <sup>a</sup> Of this amount, it is estimated that \$18,720 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$1,631 shall be from the Highway Users Tax  
13 Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S.

14 <sup>b</sup> Of this amount, \$10,000 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$838,840 shall be from various sources of cash funds.

15 <sup>c</sup> This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1							
2							
	<b>(B) Taxation Services</b>						
3	Personal Services	34,732,189	32,495,093		1,983,011 <sup>a</sup>	254,085 <sup>b</sup>	
4		(418.9 FTE)					
5	Operating Expenses	4,777,323	4,721,465		55,858 <sup>a</sup>		
6	Joint Audit Program	131,244	131,244				
7	Mineral Audit Program	918,132				66,000 <sup>c</sup>	852,132(I) <sup>d</sup>
8							(10.2 FTE)
9	Document Management	4,957,923	4,950,333		7,590 <sup>e</sup>		
10		<u>45,516,811</u>					
11							



APPROPRIATION FROM

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ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

1     <sup>a</sup> Of these amounts, \$1,031,135 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$146,235 shall be from the Highway Users Tax Fund created  
2     in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S., \$118,281 shall be from the Donate to a Colorado Nonprofit Fund created in Section  
3     39-22-5104 (1), C.R.S., \$92,571 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$85,863 shall be from the Tobacco Settlement Defense Account  
4     of the Tobacco Litigation Settlement Cash Fund created in Section 24-22-115 (2)(a), C.R.S., \$51,853 shall be from Marijuana Cash Fund created in Section 44-10-801(1)(a), C.R.S.,  
5     \$32,031 shall be from the Tobacco Tax Enforcement Cash Fund created in Section 39-28-107 (1)(b), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), and \$29,217 shall  
6     be from the Aviation Fund created in Section 43-10-109 (1), C.R.S. and approximately \$451,683 shall be from various sources of cash funds. Expenditures from the Tobacco Settlement  
7     Defense Account of the Tobacco Litigation Settlement Cash Fund do not constitute fiscal year spending for the purpose of Section 20 of Article X of the State Constitution.

8     <sup>b</sup> Of these amounts, it is estimated that \$154,085 shall be from the Mineral Audit Program for programmatic indirect cost recoveries and \$100,000 shall be transferred from the Hospital  
9     Community Benefit Program in the Department of Health Care Policy and Financing per HB23-1243.

10    <sup>c</sup> Of this amount, \$65,500 shall be transferred from the State Board of Land Commissioners in the Department of Natural Resources, pursuant to Section 36-1-145 (2)(b), C.R.S., and  
11    \$500 shall be transferred from the Oil and Gas Conservation Commission in the Department of Natural Resources.

12    <sup>d</sup> This amount is anticipated to include \$690,227 for direct expenses and \$161,905 for programmatic indirect cost recoveries and is included for informational purposes.

13    <sup>e</sup> These amounts shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S.

14

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APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<b>(C) Tax Conferee</b>						
2	Personal Services	1,680,753		1,583,470		97,283 <sup>a</sup>	
3				(13.6 FTE)			
4	Operating Expenses	60,905		60,905			
5		<u>1,741,658</u>					
6							
7	<sup>a</sup> This amount shall be transferred from Governor - Lieutenant Governor - State Planning and Budgeting from the Economic Development Commission - General Economic Incentives						
8	and Marketing line item in Economic Development Programs and originated as user fees.						
9							
10	<b>(D) Special Purpose</b>						
11	Cigarette Tax Rebate	6,092,171		6,092,171(I) <sup>a</sup>			
12	Amendment 35 Distribution						
13	to Local Governments	873,102			873,102 <sup>b</sup>		
14	Old Age Heat and Fuel and						
15	Property Tax Assistance	10,493,500		10,493,500(I) <sup>c</sup>			

			APPROPRIATION FROM				
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Commercial Vehicle						
2	Enterprise Sales Tax Refund	120,524			120,524 <sup>d</sup>		
3	Retail Marijuana Sales Tax						
4	Distribution to Local						
5	Governments	25,720,418		25,720,418(I) <sup>e</sup>			
6		<u>43,299,715</u>					

8 <sup>a</sup> Pursuant to Section 39-22-623 (1)(a)(II)(B), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation  
9 subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

10 <sup>b</sup> This amount shall be from the Tobacco Tax Cash Fund created in Section 24-22-117 (1)(a), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed  
11 pursuant to Section 21 of Article X of the State Constitution. This amount is thus not subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the  
12 State Constitution.

13 <sup>c</sup> Pursuant to Section 39-31-102 (1)(a), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject  
14 to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

15 <sup>d</sup> This amount shall be from the Commercial Vehicle Enterprise Tax Fund created in Section 42-1-225 (1), C.R.S.

APPROPRIATION FROM

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	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$

1    ° Pursuant to Section 39-28.8-203 (1)(a)(V), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation  
2    subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitations on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

3

4

106,193,472

5

6

**(3) DIVISION OF MOTOR VEHICLES**

7

**(A) Administration**

8

Personal Services	3,679,920		647,247		2,980,887 <sup>a</sup>	51,786 <sup>b</sup>	
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9

(40.6 FTE)

10

Operating Expenses	558,433		63,731		491,312 <sup>a</sup>	3,390 <sup>b</sup>	
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11

DRIVES Maintenance and

12

Support	9,317,558		18,000		9,299,558 <sup>a</sup>		
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13

13,555,911

14

15

<sup>a</sup> These amounts shall be from various sources of cash funds.

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<sup>b</sup> These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.						
2							
3	<b>(B) Driver Services</b>						
4	Personal Services	27,258,120		3,228,433		23,906,705 <sup>a</sup>	122,982 <sup>b</sup>
5		(426.9 FTE)					
6	Operating Expenses	2,534,299		414,260		2,109,869 <sup>a</sup>	10,170 <sup>b</sup>
7	Drivers License Documents	8,143,739		3,498		8,140,241 <sup>c</sup>	
8	Ignition Interlock Program	728,379				728,379 <sup>d</sup>	
9						(6.9 FTE)	
10	Indirect Cost Assessment	3,617,569				3,617,569 <sup>a</sup>	
11		<u>42,282,106</u>					

13 <sup>a</sup> Of these amounts, an estimated \$15,808,901 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.,  
 14 \$14,192 shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), C.R.S. , and an estimated \$13,811,050  
 15 shall be from various sources of cash funds.

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<sup>b</sup> These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.						
2	<sup>c</sup> This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.						
3	<sup>d</sup> This amount shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), C.R.S.						
4							
5	<b>(C) Vehicle Services</b>						
6	Personal Services	3,482,267		711,899		2,770,368 <sup>a</sup>	
7		(54.2 FTE)					
8	Operating Expenses	394,712		28,587		366,125 <sup>a</sup>	
9	License Plate Ordering	13,730,582		247,800		13,482,782 <sup>b</sup>	
10	Motorist Insurance						
11	Identification Database						
12	Program	354,702				354,702 <sup>c</sup>	
13						(1.0 FTE)	
14	Emissions Program	1,283,266				1,283,266 <sup>d</sup>	
15						(15.0 FTE)	

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Indirect Cost Assessment	546,204			546,204 <sup>a</sup>		
2		<u>19,791,733</u>					
3							
4	<sup>a</sup> Of these amounts, an estimated \$2,088,965 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.,						
5	C.R.S.,\$1,392,580 shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18)(c), C.R.S.						
6	and \$201,152 shall be from the Electronic Transactions Fund created in Section 42-1-234(4)(a).						
7	<sup>b</sup> This amount shall be from the License Plate Cash Fund created in Section 42-3-301 (1)(b), C.R.S.						
8	<sup>c</sup> This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.						
9	<sup>d</sup> This amount shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18)(c), C.R.S.						
10							
11	<b>(D) County Support Services</b>						
12	Operating Expenses	2,356,535			2,356,535 <sup>a</sup>		
13	County Office Asset						
14	Maintenance	511,430			511,430 <sup>a</sup>		

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	County Office						
2	36,000				36,000 <sup>a</sup>		
3	<u>2,903,965</u>						
4							
5	<sup>a</sup> These amounts shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.						
6							
7		78,533,715					
8							
9	<b>(4) SPECIALIZED BUSINESS GROUP</b>						
10	<b>(A) Administration</b>						
11	1,176,030		8,427		837,974 <sup>a</sup>	329,629 <sup>b</sup>	
12	(11.0 FTE)						
13	13,934		111		8,885 <sup>a</sup>	4,938 <sup>b</sup>	
14	<u>1,189,964</u>						
15							



APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<sup>a</sup> These amounts shall be from various sources of cash funds.						
2	<sup>b</sup> These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and shall be transferred from the Limited Gaming Division in this department.						
3							
4	<b>(B) Limited Gaming Division</b>						
5	Personal Services	9,604,145			9,604,145(I) <sup>a</sup>		
6					(106.0 FTE)		
7	Operating Expenses	1,129,997			1,129,997(I) <sup>a</sup>		
8	Payments to Other State						
9	Agencies	4,066,253			4,066,253(I) <sup>b</sup>		
10	Distribution to Gaming						
11	Cities and Counties	26,035,153			26,035,153(I) <sup>b</sup>		
12	Responsible Gaming Grant						
13	Program	3,200,000			3,200,000 <sup>c</sup>		
14	Indirect Cost Assessment	944,512			944,512(I) <sup>b</sup>		
15		44,980,060					

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

1

2 <sup>a</sup> Of these amounts, \$8,978,954 shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and is included for informational purposes pursuant to Section 9 (5)(b)(I)  
3 of Article XVIII of the State Constitution and Section 44-30-701 (1)(b)(I), C.R.S., that specify that the State Treasurer is authorized to pay all ongoing expenses of the Limited Gaming  
4 Commission related to the administration of Limited Gaming, and that such payments shall not be conditioned on any appropriation by the General Assembly, and \$1,755,188 shall  
5 be from the Sports Betting Fund created in Section 44-30-1509 (1)(a), C.R.S., which is continuously appropriated pursuant to Section 44-30-1509 (1)(b), C.R.S., and is included for  
6 informational purposes only.

7 <sup>b</sup> These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and are included for informational purposes pursuant to Section 9 (5)(b)(I) of Article  
8 XVIII of the State Constitution and Section 44-30-701 (1)(b)(I), C.R.S., that specify that the State Treasurer is authorized to pay all ongoing expenses of the Limited Gaming Commission  
9 related to the administration of Limited Gaming, and that such payments shall not be conditioned on any appropriation by the General Assembly.

10 <sup>c</sup> These amounts shall be from the Responsible Gaming Grant Program Cash Fund created in Section 44-30-1702 (8)(a), C.R.S.

11

12 **(C) Liquor and Tobacco Enforcement Division**

13 Personal Services	5,286,470		199,790		5,086,680 <sup>a</sup>	
	(65.4 FTE)					
15 Operating Expenses	539,856		6,965		532,891 <sup>a</sup>	

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Indirect Cost Assessment	506,368			506,368 <sup>a</sup>		
2		<u>6,332,694</u>					
3							
4	<sup>a</sup> Of these amounts, \$5,775,939 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., and \$350,000 shall be						
5	from the Tobacco Education Programs Fund created in Section 24-22-117 (2)(c)(I), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant						
6	to Section 21 of Article X of the State Constitution and thus is not subject to the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution and						
7	pursuant to Section 21 (4) of Article X of the State Constitution.						
8							
9	<b>(D) Division of Racing Events</b>						
10	Personal Services	1,452,119			1,452,119 <sup>a</sup>		
11					(11.7 FTE)		
12	Operating Expenses	505,026			505,026 <sup>a</sup>		
13	Purses and Breeders Awards	1,400,000			1,400,000 <sup>b</sup>		
14	Indirect Cost Assessment	84,897			84,897 <sup>a</sup>		
15		<u>3,442,042</u>					

APPROPRIATION FROM

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	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$

1

2 <sup>a</sup> These amounts shall be from the Racing Cash Fund created in Section 44-32-205 (1), C.R.S.

3 <sup>b</sup> This amount shall be from racing tax revenues deposited into the Horse Breeders' and Owners' Awards and Supplemental Purse Fund created in Section 44-32-705 (1), C.R.S.

4

5 **(E) Auto Industry Division**

6 Personal Services	2,905,640				2,905,640 <sup>a</sup>		
7					(32.3 FTE)		
8 Operating Expenses	325,446				325,446 <sup>a</sup>		
9 Indirect Cost Assessment	287,347				287,347 <sup>a</sup>		
10	3,518,433						

11

12 <sup>a</sup> These amounts shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S.

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APPROPRIATION FROM

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	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS
	\$	\$	\$	\$	\$	\$
1	<b>(F) Marijuana Enforcement</b>					
2	Marijuana Enforcement	16,604,617			16,604,617 <sup>a</sup>	
3					(158.6 FTE)	
4	Natural Medicine	1,408,955	1,408,955			
5					(15.5 FTE)	
6	Indirect Cost Assessment	1,538,861			1,538,861 <sup>a</sup>	
7		19,552,433				
8						
9	<sup>a</sup> Of these amounts, \$14,643,478 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S. and \$3,500,000 shall be from the Marijuana Tax Cash Fund created					
10	in Section 39-28.8-501 (1), C.R.S.					
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12		79,015,626				
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APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<b>(5) STATE LOTTERY DIVISION</b>						
2	Personal Services	9,726,496			9,726,496 <sup>a</sup>		
3					(102.1 FTE)		
4	Operating Expenses	1,540,533			1,540,533 <sup>a</sup>		
5	Payments to Other State						
6	Agencies	239,410			239,410 <sup>a</sup>		
7	Marketing and						
8	Communications	14,900,000			14,900,000 <sup>a</sup>		
9	Multi-State Lottery Fees	177,433			177,433 <sup>a</sup>		
10	Vendor Fees	37,549,578			37,549,578 <sup>a</sup>		
11	Retailer Compensation	85,000,000			85,000,000 <sup>a</sup>		
12	Indirect Cost Assessment	890,727			890,727 <sup>a</sup>		
13		<u>150,024,177</u>					

15 <sup>a</sup> These amounts shall be from the Lottery Fund created in Section 44-40-111 (1), C.R.S.

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APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$
<b>TOTALS PART XX</b>						
<b>(REVENUE)</b>	\$525,369,300	\$156,468,782 <sup>a</sup>		\$358,439,946 <sup>b</sup>	\$9,608,440	\$852,132 <sup>c</sup>
	\$524,783,777			\$357,854,423 <sup>b</sup>		

<sup>a</sup> Of this amount, \$42,306,089 contains an (I) notation and is included as information for the purpose of complying with the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution. These amounts are continuously appropriated by a permanent statute, and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S.

<sup>b</sup> Of this amount, \$41,780,060 contains an (I) notation.

<sup>c</sup> This amount contains an (I) notation.

1           **SECTION 2. Appropriation to the department of revenue for**  
2 **the fiscal year beginning July 1, 2023.** In Session Laws of Colorado  
3 2023, section 2 of chapter 365, (HB 23-1017), **add** (2) as follows:

4           Section 2. **Appropriation.**

5           (2) OF THE MONEY APPROPRIATED IN SECTION (1)(c) NOT  
6 EXPENDED PRIOR TO JULY 1, 2023, \$1,600,000 REMAINS AVAILABLE FOR  
7 EXPENDITURE UNTIL THE CLOSE OF THE 2024-25 STATE FISCAL YEAR FOR  
8 THE SAME PURPOSE.

9           **SECTION 3. Safety clause.** The general assembly finds,  
10 determines, and declares that this act is necessary for the immediate  
11 preservation of the public peace, health, or safety or for appropriations for  
12 the support and maintenance of the departments of the state and state  
13 institutions.