

**JBC Staff Fiscal Analysis**  
**House Appropriations Committee**

Concerning a voluntary contribution of all or a portion of an income tax refund as a donation to the animal protection fund.

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**Prime Sponsors:**

Representative Duran  
Senator Roberts

**Date Prepared:**

March 31, 2025

**JBC Analyst:**

Jon Catlett  
303-866-4386

**Fiscal Impacts**

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Appropriation Required, Amendment in Packet

Cash Fund with Continuous Appropriation

**Fiscal Note Status**

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The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 03/20/2025.

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

**Amendments in This Packet**

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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 amendment **J.001** (attached) appropriates \$11,606 cash funds to the Department of Revenue for FY 2025-26 from the Animal Protection Fund.

## Points to Consider

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### Legislative Appropriation Authority

The bill converts the Animal Protection Fund from annually appropriated to continuously appropriated.

Continuous spending authority, also known as continuous appropriation, allows state agencies to spend money for statutorily specified purposes up to the total amount available in a specified fund source without seeking further legislative approval through the budget process.

The term appropriation is broadly understood as expressing or conveying legal spending authority. However, the term appropriation also inherently expresses fundamental legislative fiscal authority by communicating a limit on or maximum amount of spending from a specified fund source for a defined period such as a fiscal year. While continuous spending authority also expresses or conveys legal spending authority it does so by eliminating legislative fiscal authority and oversight.

An annual appropriation provides a limit on spending authority, while a continuous appropriation provides unlimited spending authority. This method of funding moves these expenditures off-budget, and thus expenditures are not reported or accounted for through the budget process.

Is it necessary for the Department of Agriculture to not seek annual authority from the General Assembly to spend money from the Animal Protection Fund?