

CHAPTER 278

APPROPRIATIONS

SENATE BILL 95-192

BY SENATORS Lacy, Blickensderfer, and Rizzuto;
also REPRESENTATIVES Grampas, Owen, Romero, Entz, and Hernandez.

AN ACT

CONCERNING A SUPPLEMENTAL APPROPRIATION TO THE DEPARTMENT OF REVENUE.

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

SECTION 1. Part XX of section 2 of chapter 354, Session Laws of Colorado 1994, is amended to read:

SECTION 2. Appropriation.

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

Appropriations

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

**PART XX
DEPARTMENT OF REVENUE**

(1) OFFICE OF EXECUTIVE DIRECTOR ¹³⁰

Personal Services and	
Operating Expenses	4,977,866
	4,633,513
	(87.7 FTE)
Group Health and Life	3,027,954
	2,727,225
Short-term Disability	93,668
Salary Survey, Anniversary	
Increases and Shift	
Differential	2,288,876
	2,238,876
Workers' Compensation	571,337
Legal Services	409,758
	398,754
Payment to Risk Management	
and Property Funds	152,610
Vehicle Lease Payments	391,524

	308,757				
ADP Capital Outlay	276,300				
Leased Space	1,152,956				
Capitol Complex Leased					
Space	662,174				
Utilities	<u>249,645</u>				
		14,254,668	5,291,262	384,903 ^a	8,578,503 ^b
		13,465,815	4,616,620	435,564 ^a	8,413,631 ^b

^a Of this amount, \$19,576 shall be from the Trade Name Registration Fund, \$5,632 shall be from the Aviation Tax Fund, and ~~\$359,695~~ \$410,356 shall be from various sources of cash.

^b Of this amount, ~~\$6,215,530~~ \$5,918,223 shall be from the Highway Users Tax Fund of which \$842,629 shall be for indirect cost recoveries, \$465,241 shall be from the Distributive Data Processing Account of which \$188,941(T) shall be for indirect cost recoveries, \$345,396 shall be from the Drivers License Revocation Account, \$226,835(T) shall be from the State Lottery Fund for indirect cost recoveries, \$167,148(T) shall be from the Limited Gaming Fund of which \$133,300 shall be for indirect cost recoveries, \$70,679(T) shall be from the Automotive Inspection and Readjustment Account for indirect cost recoveries, \$67,340(T) shall be from the Auto Dealers License Fund for indirect cost recoveries, \$30,609(T) shall be from the Liquor Enforcement Cash Fund for indirect cost recoveries, \$8,519(T) shall be from fees collected pursuant to Section 42-2-116(3)(c), C.R.S., for indirect cost recoveries, \$2,772(T) shall be from fees collected pursuant to Section 42-2-115(2), C.R.S., for indirect cost recoveries, \$1,804(T) shall be from the Debt Collection Fund for indirect cost recoveries, and ~~\$976,630~~ \$1,109,065 shall be from various sources of exempt cash funds.

(2) INFORMATION AND SUPPORT SERVICES DIVISION ¹³⁰

Program Costs	14,804,111	10,764,446	143,782 ^a	3,895,883 ^b
	15,012,296	10,860,682		4,007,832 ^b
	(243.5 FFE)			

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

(245.8 FTE)

^a Of this amount, \$95,389 shall be from the Trade Name Registration Fund, \$39,693 shall be from the Auto Dealers License Fund, and \$8,700 shall be from the Aviation Fund.

^b Of this amount, \$3,388,877 shall be from the Highway Users Tax Fund, \$336,118 shall be from the Distributive Data Processing Account, \$63,867 shall be from fees collected pursuant to Section 42-1-215(2), C.R.S., \$35,201(T) shall be from the Debt Collection Fund, and \$8,966(T) shall be from the Liquor Enforcement Fund for indirect cost recoveries, \$22,651 shall be from the Automotive Inspection and Readjustment Account, \$16,723 shall be from the Drivers License Revocation Account, \$5,569(T) shall be from the Lottery Fund, and ~~\$17,911(T)~~ \$129,860(T) shall be from the Limited Gaming Fund.

(3) MOTOR VEHICLE DIVISION ^{15, 130}

Program Costs	13,229,283	848,053		120,573 ^a	12,260,657 ^b	
		828,510			12,280,200 ^b	
	(411.0 FTE)					

^a This amount shall be from the Auto Dealers License Fund.

^b Of this amount, ~~\$11,453,790~~ \$11,473,333 shall be from the Highway Users Tax Fund, \$330,418 shall be from the Distributive Data Processing Account, \$237,881 shall be from the Drivers License Revocation Account, \$194,822 shall be from fees collected pursuant to Section 42-2-116(3)(c), C.R.S., and \$43,746

shall be from the Automotive Inspection and Readjustment Account.

(4) PORTS OF ENTRY DIVISION ¹³⁰

Program Costs	5,132,039		
	(131.3 FTE)		
Controlled Maintenance -			
Fixed and Mobile Ports	<u>55,335</u>		
		5,187,374	5,187,374 ^a

^a This amount shall be from the Highway Users Tax Fund.

(5) SPECIAL PURPOSE ¹³⁰

(A) Vehicle Emissions

Program Costs	1,351,608	17,886 ^a	1,333,722 ^b
	(25.4 FTE)		

^a This amount shall be from the Auto Dealers License Fund.

^b Of this amount, \$1,323,595 shall be from the Automobile Inspection and Readjustment Account, and \$10,127 shall be from the Highway Users Tax Fund.

(B) Motor Vehicle Dealer Licensing Board

Program Costs	1,187,293	1,175,096 ^a	12,197 ^b
	1,124,735	1,112,538 ^a	
	(23.2 FTE)		

^a This amount shall be from the Auto Dealers License Fund.

^b This amount shall be from the Highway Users Tax Fund.

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	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				FEDERAL FUNDS
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	CASH FUNDS EXEMPT	
	\$	\$	\$	\$	\$	\$	\$
(C) Traffic Safety Program	100,000					100,000 (T) ^a	
(D) Data Processing Services							
Distributive Data							
Processing	3,251,280 (27.5 FTE)						
Titles	1,175,809 (42.4 FTE)						
	<u>4,427,089</u>			20,446 ^a		4,406,643 ^b	
(E) Motor Carrier Safety Assistance Program	292,123						292,123

^a This amount shall be from federal funds appropriated in the Office of Transportation Safety, Colorado Department of Transportation.

^a This amount shall be from the Auto Dealers License Fund.

^b Of this amount, \$4,354,392 shall be from the Distributive Data Processing Account, \$30,396(T) shall be from fees, taxes and all other sources of revenue collected by the Department of State, and \$21,855 shall be from the Automotive Inspection and Readjustment Account.

(12.0 FTE)

(F) Hazardous Materials

Permitting Program	143,382	143,382 (T) ^a	(4.0 FTE)
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^a This amount shall be from the Hazardous Materials Safety Fund.

(G) Mineral Audit

Program	563,834	43,322 (T) ^a	520,512 ^b
	(10.0 FTE)		

^a Of this amount, \$2,008 shall be from the Oil and Gas Conservation Fund, and \$41,314 shall be from the State Land Board Administrative Fund.

^b Included in this amount is \$77,021 in indirect cost recoveries.

(H) Cigarette Tax

Rebate	16,000,000	16,000,000 ^a
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^a For purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution, these moneys are included for informational purposes as they are continuously appropriated by a permanent statute or constitutional provision and, therefore, are not subject to the limitation of General Fund appropriations as set forth in Section ~~24-75-20.1~~; 24-75-201.1, C.R.S.

**(I) Old Age Heat and Fuel and
Property Tax Assistance**

Grant	14,000,000	14,000,000 ^a
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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	CASH FUNDS EXEMPT
	\$	\$	\$	\$	\$	\$
(J) Indirect Cost						
Assessment	391,393			77,952 ^a		313,441 ^b
	326,960			67,340 ^a		259,620 ^b
(K) Reinvestment						
Reserve ¹³¹	250,000					250,000 (T) ^a
	635,290		397,081	44,734 ^a		193,475 ^b

^a For purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution these moneys are included for informational purposes as they are continuously appropriated by permanent statute or constitutional provision and, therefore, are not subject to the limitation of General Fund appropriations as set forth in Section 24-75-201.1, C.R.S.

^a This amount shall be from the Auto Dealers License Fund.

^b Of this amount, ~~\$216,897~~ \$188,941 shall be from the Distributive Data Processing Account, and ~~\$96,544~~ \$70,679 shall be from the Automotive Inspection and Readjustment Account.

^a This amount shall be from savings identified within the Department.

^a OF THIS AMOUNT, SUBJECT TO APPROPRIATION BY THE LIMITED GAMING COMMISSION, \$33,237 SHALL BE FROM THE LIMITED GAMING FUND AND \$11,497 SHALL BE FROM THE LIQUOR ENFORCEMENT CASH FUND.

^b OF THIS AMOUNT, \$141,200 SHALL BE FROM THE HIGHWAY USERS TAX FUND AND \$52,275 SHALL BE FROM VARIOUS SOURCES OF EXEMPT CASH FUNDS.

(L) Colorado Municipal

League Computer List 1,314 1,314 ^a

^a This amount shall be from the Colorado Municipal League.

~~38,708,036~~
38,966,335

(6) TAXATION AND COMPLIANCE DIVISION ¹³⁰

Program Costs	11,041,413	10,555,120	486,293 ^a
	10,968,083	10,485,456	482,627 ^a
	(212.2 FTE)		
	(210.2 FTE)		

^a Of this amount, ~~\$409,272~~ \$407,072 shall be from the Highway Users Tax Fund, and ~~\$77,021(T)~~ \$75,555(T) shall be from the Mineral Audit Program for indirect cost recoveries.

(7) TAXPAYER SERVICE DIVISION ¹³⁰

Program Costs	3,700,592	3,143,414	240,778 ^a	316,400 ^b
	3,773,922	3,213,078		320,066 ^b
	(88.9 FTE)			
	(90.9 FTE)			

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^a Of this amount, \$166,714 shall be from the Trade Name Registration Fund, \$66,639 shall be from the Aviation Fund, \$3,165 shall be from the Auto Dealers License Fund,

and \$4,260 shall be from fees collected for the Waste Tire Recycling Development Fund.

^b Of this amount, ~~\$310,926~~ \$313,126 shall be from the Highway Users Tax Fund, and ~~\$5,474(T)~~ \$6,940(T) shall be from the Debt Collection Fund.

(8) LIQUOR ENFORCEMENT DIVISION ¹³⁰

Personal Services and						
Operating Expenses	1,055,045		433,952		621,093 ^a	
			(9.5 FTE)		(11.0 FTE)	
Indirect Cost						
Assessment	<u>39,575</u>				39,575 ^a	
		1,094,620				

^a These amounts shall be from the Liquor Enforcement Cash Fund.

(9) STATE LOTTERY DIVISION ^{130, 132, 133, 134}

Fixed Costs	7,605,953
	7,608,787
	(118.0 FTE)
Travel	119,291
Leased Space	366,905

Grand Junction Office			
Building Leased Space	5,022		
Indirect Cost			
Assessment	237,789		
	232,404		
Marketing and			
Communications	8,647,032		
Vendor Fees	8,632,560 ^a		
Prizes	148,014,000 ^a		
Retailer Compensation	15,293,940 ^a		
Ticket Costs	3,351,720		
Capital Outlay	<u>31,000</u>		
	192,305,212		192,305,212 ^b
	192,302,661		192,302,661 ^b

^a For purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution these moneys are included for informational purposes as they are continuously appropriated by a permanent statute or constitutional provision.

^b Of this amount, ~~\$192,302,480~~ \$192,299,929 shall be from the State Lottery Fund, and \$2,732 shall be from the Highway Users Tax Fund.

(10) LIMITED GAMING DIVISION ¹³⁰

Program Costs	12,688,273	12,688,273 ^a
	13,040,013	13,040,013 ^a
		(63.0 FTE)
		(66.5 FTE)

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^a This amount shall be from the Limited Gaming Fund. For purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution these moneys are included for informational purposes as they are continuously appropriated by a permanent statute or constitutional provision.

(11) DIVISION OF RACING EVENTS ¹³⁰

Program Costs	1,960,460				
	(37.2 FTE)				
Racetrack					
Applications	25,000				
Purses and Breeders	810,000				
Awards	810,000 ^a				
Fair Circuit Race Days	98,082				
	<u>(1.3 FTE)</u>				
	2,893,542	2,058,542		835,000 ^b	

^a For purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution these moneys are included for informational purposes as they are continuously appropriated by a permanent statute or constitutional provision.

^b Of this amount, \$25,000 shall be from racetrack applications, and \$810,000 shall be from racing tax revenues for the Supplemental Purses and Breeders Awards program.

TOTALS PART XX

(REVENUE) ⁸	\$309,907,124	\$63,094,789 ^a	\$16,366,671	\$229,633,029 ^b	\$812,635
	<u>\$309,933,944</u>	<u>\$62,893,921</u> ^a	<u>\$16,740,636</u>	<u>\$229,486,752</u> ^b	

^a Of this amount, \$30,000,000 is included as information for purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution. As this amount is continuously appropriated by a permanent statute or constitutional provision it is not subject to the limitation of General Fund Appropriations as set forth in Section 24-75-201.1, C.R.S.

^b Of this amount, ~~\$1,481,889~~ \$1,343,838 contains a (T) notation, and ~~\$26,990,825~~ \$26,854,261 is from the Highway Users Tax Fund subject to Section 43-4-201(3)(a), C.R.S.

FOOTNOTES -- The following statements are referenced to the numbered footnotes throughout section 2.

8 (Governor lined through this provision. See L. 94, p. 3187.)

15 Department of Corrections, Correctional Industries; and Department of Revenue, Motor Vehicle Division -- The Department of Corrections is requested to submit to the Joint Budget Committee quarterly reports which outline the license plate production level, by type, for the preceding quarter, as well as an estimate of the next quarter's anticipated production level as compared to actual orders received. The Department of Revenue is requested to submit to the Joint Budget Committee quarterly reports which outline the license plate inventory on hand, by county, as of the end of each quarter, as well as the estimated license plate demand of each county for the next quarter. The Departments are requested to submit their first reports by October 31, 1994.

130 Department of Revenue, All Sections -- The Department's line item appropriations have been based upon and are subject to the Memorandum of Understanding between the Department of Revenue and the Joint Budget Committee of the General Assembly, which memorandum was signed by the Executive Director of the Department and the Chairman of the Joint Budget Committee. The Memorandum of Understanding is on file at the office of the Joint Budget Committee. The intent of the Memorandum is to make the Department more cost-effective through new and continued line item consolidation in order to maximize productivity by using existing and reduced staff and funding levels to prioritize assignments and responsibly perform statutorily required functions. The Department will maintain accounting records which will delineate actual expenditures for the consolidated line items based on the FY 1988-89 appropriation line items.

131 Department of Revenue, Special Purpose, Reinvestment Reserve -- It is the intent of the General Assembly that the Department be allowed to reduce other line item appropriations in order to fund the Reinvestment Reserve line item. To this end, and in accordance

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with the Memorandum of Understanding between the Department and the Joint Budget Committee, the Department shall submit a Reinvestment Reserve plan to the Committee, in conjunction with its report as required under paragraph 6(b)(1) of the Memorandum of Understanding. The plan shall identify the sources of funds proposed for transfer to the Reinvestment Reserve. Based on its agreement with the plan submitted by the Department, the Joint Budget Committee shall support a supplemental appropriation to implement the proposal. Any funds thus appropriated to the Reinvestment Reserve in FY 1994-95 shall remain available for expenditure through the fiscal year ending June 30, 1997.

132 Department of Revenue, State Lottery Division -- The Department of Revenue is requested to submit a five-year plan to the Joint Budget Committee by November 1, 1994. The report should detail the Division's plans for new games, addition of new locations for sale of tickets or shares, and projected growth of the Division.

133 Department of Revenue, State Lottery Division -- The Department is requested to submit a five-year plan for instant ticket vending machines to the Joint Budget Committee by November 1, 1994. This report should detail the planned locations, types of uses, and methods of regulating instant ticket vending machines.

134 Department of Revenue, State Lottery Division -- It is not the intent of the General Assembly to authorize the introduction of a new two dollar lottery game. The authority of the Lottery Commission to establish new games is set forth in Section 24-35-208(2)(a), C.R.S.

135 Department of Revenue, Division of Racing Events, Fair Circuit Race Days -- These funds are appropriated to support the Fair Circuit Race program. The Division may transfer these funds to the Division's Program Cost line. The Division should report the expenditures on the Fair Circuit Program to the Joint Budget Committee by November 1, 1994.

SECTION 2. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: March 29, 1995