

## CHAPTER 290

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**TAXATION**

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## SENATE BILL 11-184

BY SENATOR(S) Steadman, Bacon, Boyd, Carroll, Giron, Guzman, Hodge, Hudak, Johnston, Morse, Nicholson, Shaffer B., Tochtrop, Newell, Aguilar, Foster, Heath, Schwartz, Williams S.;  
also REPRESENTATIVE(S) Ferrandino, Duran, Fields, Hullinghorst, Kagan, Kefalas, Labuda, McCann, Pabon, Pace, Casso, Court, Riesberg, Solano, Todd, Wilson.

**AN ACT****CONCERNING TAX REPORTING, AND MAKING AN APPROPRIATION THEREFOR.**

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

**SECTION 1.** 39-21-201 (1), (2), (3) (a), (3) (b), (3) (d), (4), and (8), Colorado Revised Statutes, are amended, and the said 39-21-201 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

**39-21-201. Program established.** (1) Notwithstanding any other provision of this title, title 29, title 32, or title 42, C.R.S., the executive director shall conduct a tax amnesty program for any taxpayer liable for the payment of any of the taxes specified in subsection (2) of this section for which a return was required to be filed before ~~December 31, 2002~~ DECEMBER 31, 2010, including returns for which the department has granted an extension beyond said date. The taxpayer amnesty program shall be conducted ~~during June 2003~~ FROM OCTOBER 1, 2011, THROUGH NOVEMBER 15, 2011, and shall not extend to any other period.

(2) A taxpayer eligible to participate in the tax amnesty program shall include any taxpayer liable for payment of income taxes imposed pursuant to article 22 of this title, ~~estate taxes imposed pursuant to article 23.5 of this title, inheritance taxes imposed pursuant to article 24 of this title, gift taxes imposed pursuant to article 25 of this title,~~ sales and use taxes imposed pursuant to article 26 of this title, gasoline and special fuel taxes imposed pursuant to PART 1 OF article 27 of this title, cigarette taxes imposed pursuant to article 28 of this title, taxes on tobacco products imposed pursuant to article 28.5 of this title, severance taxes imposed pursuant to article 29 of this title, ~~waste tire fees collected by the department pursuant to section 25-17-202, C.R.S.,~~ county or municipal sales taxes collected by the executive

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

director pursuant to article 2 of title 29, C.R.S., local marketing and promotion taxes collected by the department pursuant to section 29-25-112, C.R.S., county lodging taxes collected by the department pursuant to section 30-11-107.5, C.R.S., county rental taxes collected by the department pursuant to section 30-11-107.7, C.R.S., local improvement district sales taxes collected by the department pursuant to section 30-20-604.5, C.R.S., regional transportation district sales and use taxes imposed pursuant to article 9 of title 32, C.R.S., Denver metropolitan scientific and cultural facilities district sales and use taxes imposed pursuant to article 13 of title 32, C.R.S., ~~Denver metropolitan major league baseball stadium district sales and use taxes imposed pursuant to article 14 of title 32, C.R.S.~~, metropolitan football stadium district sales and use taxes imposed pursuant to article 15 of title 32, C.R.S., and regional transportation authority sales and use taxes collected by the department pursuant to section 43-4-605 (1) (j), C.R.S.

(3) (a) Subject to the provisions of subsection (4) of this section, the tax amnesty program shall permit any taxpayer liable for payment of any taxes specified in subsection (2) of this section to ~~pay~~ REPORT the ~~full~~ amount of the taxes for which the taxpayer is liable AND TO PAY THE FULL AMOUNT OF SUCH TAXES, including one-half of any interest due, as computed without the reduction pursuant to section 39-21-109 (1.5), on or before ~~June 30, 2003~~ NOVEMBER 15, 2011, without the imposition of any fine or other civil or criminal penalty otherwise provided by law.

(b) Subject to the provisions of subsection (4) of this section, the tax amnesty program shall permit any taxpayer liable for payment of any taxes specified in subsection (2) of this section to REPORT THE AMOUNT OF THE TAXES FOR WHICH THE TAXPAYER IS LIABLE AND TO sign an agreement to pay that shall be printed on the tax amnesty application form and deliver the application and signed agreement to pay to the department on or before ~~June 30, 2003~~ NOVEMBER 15, 2011, without the imposition of any fine or other civil or criminal penalty otherwise provided by law. If the taxpayer fails to pay the full amount of taxes owed and all interest for which the taxpayer is liable pursuant to the terms of the tax amnesty agreement to pay, the waiver provision of this paragraph (b) is void.

(d) If a taxpayer fails to pay the full amount of the tax liability by ~~June 30, 2003~~ NOVEMBER 15, 2011, or fails to sign and file the agreement to pay on the tax amnesty application by ~~June 30, 2003~~ NOVEMBER 15, 2011, and remain in compliance with the agreement to pay, or commits willful fraud in filing pursuant to the terms of the tax amnesty program, the taxpayer shall be subject to civil or criminal penalty, or both.

(4) (a) A taxpayer liable for the payment of any taxes specified in subsection (2) of this section shall not be permitted to satisfy such liability through the tax amnesty program if a notice of deficiency for the liability has been mailed to the taxpayer before ~~June 1, 2003~~ OCTOBER 1, 2011.

(b) A taxpayer who is under investigation or being prosecuted for criminal or fraudulent activity as of ~~June 1, 2003~~ OCTOBER 1, 2011, for crimes related to any taxes collected by the department is not eligible to participate in the tax amnesty program, regardless of whether the taxes owed for which the taxpayer seeks amnesty are the taxes on which the investigation or prosecution is based.

(6.5) THE DEPARTMENT MAY CONTRACT WITH ONE OR MORE INDEPENDENT CONTRACTORS TO ADMINISTER ANY PART OF THE TAX AMNESTY PROGRAM ON BEHALF OF THE DEPARTMENT.

(8) The requirements of the Colorado procurement code, ~~article 101~~ ARTICLES 101 TO 112 of title 24, C.R.S., shall not apply to services and products procured by the department ~~for conducting an advertising and publicity campaign pursuant to subsection (7) of~~ PURSUANT TO this section. The department shall award contracts for services and products in good faith and in a manner that encourages, to the extent practicable, competitive proposals. Offerors and potential offerors shall not have a right to protest, recover bid preparation costs, or pursue any other remedy provided by Colorado law for services and products procured by the department for purposes of this article.

**SECTION 2.** Part 2 of article 21 of title 39, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SECTION to read:

**39-21-202. Tax amnesty cash fund - creation - uses - repeal.** (1) THERE IS HEREBY CREATED IN THE STATE TREASURY THE TAX AMNESTY CASH FUND, REFERRED TO IN THIS SECTION AS THE "FUND". NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, ANY PAYMENT RECEIVED BY THE DEPARTMENT PRIOR TO JANUARY 1, 2012, FOR INCOME TAX OR SALES AND USE TAX FROM A TAXPAYER THAT IS MADE IN ACCORDANCE WITH SECTION 39-21-201 THAT WOULD OTHERWISE BE REQUIRED TO BE DEPOSITED IN THE GENERAL FUND SHALL INSTEAD BE DEPOSITED IN THE FUND.

(2) (a) THE MONEYS IN THE FUND SHALL BE SUBJECT TO APPROPRIATION BY THE GENERAL ASSEMBLY TO THE DEPARTMENT FOR THE DIRECT AND INDIRECT COSTS ASSOCIATED WITH THE ADMINISTRATION OF THIS PART 2 AND FOR THE PREPARATION OF THE FIRST TWO TAX PROFILE AND EXPENDITURE REPORTS REQUIRED PURSUANT TO PART 3 OF THIS ARTICLE. ANY MONEYS IN THE FUND NOT EXPENDED FOR SUCH PURPOSES MAY BE INVESTED BY THE STATE TREASURER AS PROVIDED BY LAW. ALL INTEREST AND INCOME DERIVED FROM THE INVESTMENT AND DEPOSIT OF MONEYS IN THE FUND SHALL BE CREDITED TO THE FUND. ANY UNEXPENDED AND UNENCUMBERED MONEYS REMAINING IN THE FUND AT THE END OF ANY FISCAL YEAR SHALL REMAIN IN THE FUND AND SHALL NOT BE TRANSFERRED TO THE GENERAL FUND OR ANY OTHER FUND.

(b) THE STATE TREASURER SHALL TRANSFER THE BALANCE OF THE FUND AS OF DECEMBER 31, 2011, MINUS ONE MILLION DOLLARS, AS FOLLOWS:

(I) ONE HUNDRED SEVENTY-FIVE THOUSAND DOLLARS SHALL BE TRANSFERRED TO THE GENERAL FUND. IF SUCH TRANSFER OCCURS, IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT SUCH AMOUNT BE INCLUDED IN A SUPPLEMENTAL APPROPRIATION TO THE DEPARTMENT OF HEALTH CARE POLICY AND FINANCING FOR THE FISCAL YEAR COMMENCING ON JULY 1, 2011, FOR ALLOCATION TO THE COMMISSION ON FAMILY MEDICINE RESIDENCY TRAINING PROGRAMS.

(II) ANY MONEYS REMAINING AFTER THE TRANSFER SET FORTH IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (b) SHALL BE TRANSFERRED TO THE STATE EDUCATION FUND CREATED IN SECTION 17 (4) OF ARTICLE IX OF THE STATE CONSTITUTION.

(c) ON JUNE 30, 2012, THE STATE TREASURER SHALL TRANSFER AN AMOUNT EQUAL TO THE MONEYS EXPENDED FROM THE GENERAL FUND BY THE DEPARTMENT FOR THE ADMINISTRATION OF SECTION 39-21-201 TO THE GENERAL FUND.

(d) NOTWITHSTANDING ANY PROVISION OF PARAGRAPH (a) OF THIS SUBSECTION (2) TO THE CONTRARY, THE STATE TREASURER SHALL TRANSFER THE UNEXPENDED AND UNENCUMBERED MONEYS IN THE FUND AS OF JUNE 30, 2015, TO THE GENERAL FUND.

(3) THIS SECTION IS REPEALED, EFFECTIVE JANUARY 1, 2016.

**SECTION 3.** Article 21 of title 39, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PART to read:

PART 3  
TAX PROFILE AND EXPENDITURE REPORT

**39-21-301. Legislative declaration.** (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT:

(a) THE GENERAL ASSEMBLY USES BOTH DIRECT EXPENDITURE OF GOVERNMENT FUNDS AND SPECIAL OR SELECTIVE TAX RELIEF, WHICH IS KNOWN AS A TAX EXPENDITURE, TO FURTHER VARIOUS PUBLIC POLICY GOALS;

(b) A TAX EXPENDITURE DIFFERS FROM A DIRECT SPENDING PROGRAM BECAUSE A DIRECT SPENDING PROGRAM CONTINUES ONLY IF FUNDS ARE APPROPRIATED FOR EACH BUDGET PERIOD, WHILE THE CONTINUATION OF A TAX EXPENDITURE GENERALLY DOES NOT REQUIRE ANY LEGISLATIVE ACTION;

(c) IN ADDITION, A DIRECT SPENDING PROGRAM IS GENERALLY DETAILED ON THE EXPENDITURE SIDE OF THE BUDGET, BUT A TAX EXPENDITURE IS SIMPLY INCLUDED ON THE REVENUE SIDE OF THE BUDGET WITHOUT ITEMIZATION;

(d) A TAX EXPENDITURE SHOULD RECEIVE A PERIODIC AND COMPREHENSIVE REVIEW AS TO ITS TOTAL COST AND EFFECTIVENESS IN ACHIEVING ITS OBJECTIVES;

(e) IT IS IMPORTANT THAT STATE GOVERNMENT BE ACCOUNTABLE AND TRANSPARENT IN SUCH A WAY THAT THE GENERAL PUBLIC CAN UNDERSTAND THE VALUE OF TAX EXPENDITURES GIVEN BY THE STATE; AND

(f) IN THE PAST, THE DEPARTMENT OF REVENUE HAS PUBLISHED A COLORADO TAX PROFILE STUDY, WHICH INCLUDED A SUBSTANTIAL AMOUNT OF USEFUL INFORMATION ABOUT STATE AND LOCAL TAXES.

(2) IN ENACTING THIS PART 3, IT IS THE INTENT OF THE GENERAL ASSEMBLY TO CREATE A MEANS FOR PROVIDING THE GENERAL ASSEMBLY AND THE PUBLIC WITH THIS VITAL TAX-RELATED INFORMATION IN A BIENNIAL TAX PROFILE AND TAX EXPENDITURE REPORT.

**39-21-302. Definitions.** AS USED IN THIS PART 3, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(1) "COLORADO TAX PROFILE STUDY 2001" MEANS THE "COLORADO TAX PROFILE STUDY 2001 AND STATISTICS OF INCOME" PREPARED IN MAY 2004 BY THE OFFICE OF RESEARCH AND ANALYSIS IN THE DEPARTMENT FOR THE INDIVIDUAL INCOME TAX RETURNS TAX YEAR 2000 AND THE CORPORATE INCOME TAX RETURNS FILED IN FISCAL YEAR 2002.

(2) "TAX EXPENDITURE" MEANS A TAX PROVISION THAT PROVIDES A GROSS OR TAXABLE INCOME DEFINITION, DEDUCTION, EXEMPTION, CREDIT, OR RATE FOR CERTAIN PERSONS, TYPES OF INCOME, TRANSACTIONS, OR PROPERTY THAT RESULTS IN REDUCED TAX REVENUE.

(3) "TAX PROFILE AND EXPENDITURE REPORT" OR "REPORT" MEANS THE BIENNIAL REPORT THAT THE DEPARTMENT IS REQUIRED TO PREPARE PURSUANT TO SECTION 39-21-303 (1).

**39-21-303. Tax profile and expenditure report.** (1) ON OR BEFORE JANUARY 1, 2013, AND JANUARY 1 OF EVERY ODD-NUMBERED YEAR THEREAFTER, THE DEPARTMENT SHALL PREPARE A TAX PROFILE AND EXPENDITURE REPORT FOR THE STATE THAT INCLUDES THE INFORMATION SET FORTH IN SUBSECTION (2) OF THIS SECTION.

(2)(a) A TAX PROFILE AND EXPENDITURE REPORT MUST INCLUDE THE FOLLOWING INFORMATION FOR EACH TAX EXPENDITURE FOR ANY TAX LEVIED AND COLLECTED BY THE STATE THAT IS ADMINISTERED BY THE DEPARTMENT:

(I) A CITATION OF THE STATUTORY OR OTHER LEGAL AUTHORITY FOR THE TAX EXPENDITURE;

(II) THE YEAR THAT THE TAX EXPENDITURE WAS ENACTED;

(III) A DESCRIPTION OF THE TAX EXPENDITURE;

(IV) AN ESTIMATE OF THE TAX EXPENDITURE'S EFFECT ON REVENUE FOR THE MOST RECENTLY COMPLETED TAX OR CALENDAR YEAR, AS APPROPRIATE, FOR WHICH SUCH INFORMATION IS AVAILABLE;

(V) THE ESTIMATE REQUIRED PURSUANT TO SUBPARAGRAPH (IV) FOR THE TAX EXPENDITURE THAT WAS INCLUDED IN EACH OF THE THREE PRIOR TAX PROFILE AND EXPENDITURE REPORTS, IF AVAILABLE; AND

(VI) FOR A TAX EXPENDITURE THAT IS SUBJECT TO THE REQUIREMENT SET FORTH IN SECTION 39-21-304, A STATEMENT OF THE INTENDED PURPOSE OF THE TAX EXPENDITURE.

(b) FOR THE STATE INCOME TAX ONLY, THE TAX PROFILE AND EXPENDITURE REPORT MUST INCLUDE THE EFFECT OF THE TAX EXPENDITURE BY INCOME CLASS. THE PROVISIONS OF THIS PARAGRAPH (b) SHALL ONLY APPLY TO THE EXTENT THAT THE DEPARTMENT IS CAPABLE OF ACCESSING THE NECESSARY INFORMATION FROM ITS DATA SYSTEM.

(c) THE TAX PROFILE AND EXPENDITURE REPORT MUST INCLUDE THE SUM OF ALL

ESTIMATES REQUIRED PURSUANT TO SUBPARAGRAPHS (IV) AND (V) OF PARAGRAPH (a) OF THIS SUBSECTION (2) FOR EACH TAX.

(d) (I) TO THE EXTENT NOT OTHERWISE INCLUDED IN THE TAX PROFILE AND EXPENDITURE REPORT PURSUANT TO THIS SUBSECTION (2), THE REPORT MUST ALSO INCLUDE ANY INFORMATION THAT WAS INCLUDED IN THE COLORADO TAX PROFILE STUDY 2001 FOR ANY TAXES COVERED BY SUCH STUDY, WHICH INCLUDES BUT IS NOT LIMITED TO INFORMATION RELATED TO:

- (A) STATE AND LOCAL TAX COLLECTIONS;
- (B) REVENUES, TAXES, INCIDENCE, AND EQUITY;
- (C) THE DISTRIBUTION OF STATE AND LOCAL TAXES AMONG HOUSEHOLDS; AND
- (D) COLORADO STATISTICS OF INCOME.

(II) THE INFORMATION REQUIRED PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH (d) SHALL BE FOR THE MOST RECENT TAX YEAR FOR WHICH SUCH INFORMATION IS AVAILABLE.

(3) (a) THE DEPARTMENT SHALL PROVIDE A COPY OF THE REPORT TO ALL MEMBERS OF THE GENERAL ASSEMBLY IN ACCORDANCE WITH SECTION 24-1-136 (9), C.R.S.

(b) NO LATER THAN FEBRUARY 1, 2013, AND FEBRUARY 1 OF EVERY ODD-NUMBERED YEAR THEREAFTER, THE EXECUTIVE DIRECTOR, OR HIS OR HER DESIGNEE, SHALL PRESENT THE TAX PROFILE AND EXPENDITURE REPORT TO THE FINANCE COMMITTEES OF THE HOUSE OF REPRESENTATIVES AND THE SENATE, OR ANY SUCCESSOR COMMITTEES.

(c) THE DEPARTMENT SHALL MAKE THE TAX PROFILE AND EXPENDITURE REPORT AVAILABLE FOR PUBLIC INSPECTION AND SHALL PUBLISH THE REPORT ON THE DEPARTMENT WEB SITE.

(4) THE REPORTING REQUIREMENT SET FORTH IN THIS SECTION IS EXEMPT FROM THE PROVISIONS OF SECTION 24-1-136 (11), C.R.S., AND THE BIENNIAL REPORTING REQUIREMENT SHALL REMAIN IN EFFECT UNTIL CHANGED BY THE GENERAL ASSEMBLY ACTING BY BILL.

(5) TO THE EXTENT THAT THE TAX PROFILE AND EXPENDITURE REPORT MUST INCLUDE THE DISTRIBUTION OF TAX BURDEN BY INCOME CLASS PURSUANT TO PARAGRAPHS (b) AND (d) OF SUBSECTION (2) OF THIS SECTION, THE DEPARTMENT SHALL USE AT LEAST AS MANY INCOME CLASSES AS THE COLORADO STATISTICS OF INCOME IN THE COLORADO TAX PROFILE STUDY 2001, AND THE HIGHEST INCOME CLASS SHALL BE AT LEAST AS HIGH AS IN SUCH COLORADO STATISTICS OF INCOME.

(6) (a) NOTWITHSTANDING ANY PROVISION OF THIS SECTION TO THE CONTRARY, BEGINNING WITH THE REPORT REQUIRED TO BE PREPARED ON OR BEFORE JANUARY 1, 2017, AND EVERY ODD-NUMBERED YEAR THEREAFTER, THE DEPARTMENT MAY ELECT NOT TO PREPARE A REPORT IF:

(I) THE DEPARTMENT DOES NOT RECEIVE AN APPROPRIATION FOR THE DIRECT AND INDIRECT COSTS ASSOCIATED WITH THE PREPARATION OF THE REPORT; AND

(II) ON OR BEFORE APRIL 1 OF THE YEAR PRIOR TO THE DEADLINE FOR THE REPORT, THE DEPARTMENT NOTIFIES THE FINANCE COMMITTEES OF THE HOUSE OF REPRESENTATIVES AND THE SENATE, OR ANY SUCCESSOR COMMITTEES, THAT THE DEPARTMENT IS NOT GOING TO PREPARE THE REPORT.

(b) IF THE DEPARTMENT DOES NOT PREPARE A REPORT PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (6) FOR A GIVEN YEAR, THE REQUIREMENTS SET FORTH IN SUBSECTION (3) OF THIS SECTION RELATED TO THE REPORT SHALL NOT APPLY.

**39-21-304. Tax expenditure - statement of intended purpose.** ON AND AFTER JANUARY 1, 2012, ANY BILL THAT CREATES A NEW TAX EXPENDITURE OR EXTENDS AN EXPIRING TAX EXPENDITURE SHALL INCLUDE A LEGISLATIVE DECLARATION STATING THE INTENDED PURPOSE OF THE TAX EXPENDITURE.

**SECTION 4.** The appropriation to the department revenue for the fiscal year beginning July 1, 2010, as enacted in Part XIX (4) (C) and the affected totals of section 2 of chapter 453, Session Laws of Colorado 2010 (HB 10-1376), as amended by section 1 of Senate Bill 11-152, are amended to read:

Section 2. **Appropriation.**

| ITEM &<br>SUBTOTAL                        | TOTAL            | APPROPRIATION FROM |                           |                      |                         |                  |
|---|------------------|--------------------|---------------------------|----------------------|-------------------------|------------------|
|   |                  | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS        | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
| \$  | \$               | \$                 | \$                        | \$                   | \$                      | \$               |
| <b>PART XIX<br/>DEPARTMENT OF REVENUE</b> |                  |                    |                           |                      |                         |                  |
| <b>(4) TAXATION BUSINESS GROUP</b>        |                  |                    |                           |                      |                         |                  |
| <b>(C) Taxpayer Service Division</b>      |                  |                    |                           |                      |                         |                  |
| Personal Services                         | 4,638,705        | 4,548,101          |                           | 90,604 <sup>a</sup>  |                         |                  |
|   | 4,650,801        | 4,560,197          |                           |                      |                         |                  |
|   | (80.4 FTE)       |                    |                           |                      |                         |                  |
| Operating Expenses                        | 402,035          | 401,535            |                           | 500 <sup>b</sup>     |                         |                  |
| Fuel Tracking System                      | 485,386          |                    |                           | 485,386 <sup>c</sup> |                         |                  |
|   |                  |                    |                           | (1.5 FTE)            |                         |                  |
|   | <u>5,526,126</u> |                    |                           |                      |                         |                  |
|   | 5,538,222        |                    |                           |                      |                         |                  |

<sup>a</sup> Of this amount, \$70,399 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., and \$20,205 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S.

<sup>b</sup> This amount shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S.

<sup>c</sup> This amount shall be from the Highway Users Tax Fund exempt from the statutory limit pursuant to Section 43-4-201 (3) (a) (V), C.R.S.

|                                      |                          |                                     |  |                            |             |             |
|--------------------------------------|--------------------------|-------------------------------------|--|----------------------------|-------------|-------------|
| <b>TOTALS PART XIX<br/>(REVENUE)</b> | <del>\$716,432,437</del> | <del>\$90,145,719<sup>a</sup></del> |  | \$623,308,693 <sup>b</sup> | \$1,494,825 | \$1,483,200 |
|--------------------------------------|--------------------------|-------------------------------------|--|----------------------------|-------------|-------------|

716,444,533

90,157,815<sup>a</sup>

<sup>a</sup> Of this amount, \$19,500,000 is included as information for the purpose of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution. These amounts are continuously appropriated by a permanent statute or constitutional provision, 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, \$10,815,405 is from the Highway Users Tax Fund pursuant to Section 43-4-201 (3) (a) (III) (C), C.R.S., and \$495,330 is from the Highway Users Tax Fund exempt from the statutory limit pursuant to Section 43-4-201 (3) (a) (V), C.R.S.

**SECTION 5. Appropriation.** (1) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the tax amnesty cash fund created in section 39-21-202 (1), Colorado Revised Statutes, not otherwise appropriated, to the department of revenue, for the fiscal year beginning July 1, 2011, the sum of four hundred eighty-three thousand eight hundred ninety-five dollars (\$483,895) cash funds and 0.8 FTE, or so much thereof as may be necessary, for the implementation of this act.

(2) In addition to any other appropriation, there is hereby appropriated to the governor - lieutenant governor - state planning and budgeting, for allocation to the office of information technology, for the fiscal year beginning July 1, 2011, the sum of twenty thousand seven hundred twenty dollars (\$20,720), or so much as may be necessary, for the provision of programming services to the department of revenue related to the implementation of this act. Said sum shall be from reappropriated funds received from the department of revenue out of the appropriation made in subsection (1) of this section.

**SECTION 6. 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: June 3, 2011