



State Revenue and Budget

During the 2017 legislative session, the General Assembly considered several bills related to state revenue, the state budget, or fees, including several involving cash funds.

Cash Funds

Senate Bill 17-175 creates a process for transfers between state self-insurance funds.

Senate Bill 17-257 creates the Community Museums Cash Fund within History Colorado.

Senate Bill 17-259 transfers \$10 million from the General Fund (GF) to four cash funds within the Department of Natural Resources.

Senate Bill 17-260 transfers \$45.7 million from three severance tax cash funds to the GF.

Senate Bill 17-261 creates the 2013 Flood Recovery Account in the Disaster Emergency Fund and transfers \$12.5 million GF to it. Beginning in FY 2015-16, Senate Bill 09-228 required five annual transfers from the GF to the Highway Users Tax Fund (HUTF) and the Capital Construction Fund (CCF) based on certain budgetary triggers. House Bill 16-1416 replaced the first two transfers with actual dollar amounts and *Senate Bill 17-262* replaces the final three transfers with actual dollar amounts. *Senate Bill 17-263* makes transfers to the CCF to pay for capital projects in FY 2017-18.

Senate Bill 17-265 transfers \$26.3 million from the State Employee Reserve Fund to the GF.

House Bill 17-1077 creates the Useful Public Service Cash Fund within the Judicial Branch.

House Bill 17-1078 creates the Family Support Services Fund within the Department of Healthcare Policy and Financing.

State Budget and Fees

Referendum C, approved by voters in 2005, made changes to the annual spending limit allowed under the Taxpayer Bill of Rights (TABOR). Under Referendum C, the limit is adjusted annually for inflation and population, among other things. Following voter approval, *House Bill 17-1187*, which was postponed indefinitely, would have allowed the annual adjustment to be based on changes in Colorado personal income over the last five years, rather than on inflation and population.

Senate Bill 17-266 reduces the required GF reserve for FY 2016-17 from 6.5 percent to 6.0 percent of the amount appropriated for expenditure from the GF.

Senate Bill 17-267 makes changes to several areas of state budget policy that affect rural communities, including the Colorado Healthcare Affordability and Sustainability Enterprise, lease-purchase agreements to fund transportation and capital construction projects, Medicaid copayments, marijuana taxes, business personal property tax credits, transfers to the HUTF, TABOR refund mechanisms, executive department budget requests for FY 2018-19, and the funding of an enhanced pediatric health home.

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State Revenue and Budget (cont'd)

Table 1 lists 13 bills that concern state fees. Eight bills were adopted, two of which continued existing fees at current levels. The total estimated revenue impact of the adopted bills is \$2.8 million for FY 2017-18 and \$5.1 million for FY 2018-19.

Table 1. 2017 Bills Involving State Fees

Bill Number	Purpose of Fee	Change in Fee Amount	FY 2017-18 Fiscal Impact	FY 2018-19 Fiscal Impact
Adopted by the General Assembly				
<i>SB 17-026</i>	Services provided by Division of Water Resources.	Replaces variable fee amounts with flat fee structure	Negligible. Not estimated.	Negligible. Not estimated.
<i>SB 17-047</i>	Waste tire fee.	\$0 (change in collection period and distribution)	\$2,232,500	\$4,465,000
<i>SB 17-179</i>	Review/permitting for solar energy devices.	N/A Continuation	\$0	\$0
<i>SB 17-267</i>	Healthcare Affordability and Sustainability Fee	Replaces existing fee.	None. (Continuously appropriated.)	None. (Continuously appropriated.)
<i>HB 17-1043</i>	Colorado Fraud Investigators Unit	Continues \$1 increase in existing fee.	\$103,675	\$0
<i>HB 17-1057</i>	Interstate physical therapy licensure compact	Extends existing fee to new group.	N/A	\$159,957
<i>HB 17-1079</i>	Statewide food safety program.	\$100 (new) Continuation	\$466,300	\$466,300
<i>HB 17-1080</i>	Durable medical equipment supplier facility.	Extends existing fee to additional locations.	<\$20,000	<\$20,000
Postponed Indefinitely				
<i>HB 17-1242</i>	Late vehicle registration fees.	Repeals existing fee.	(\$10,000,000)	(\$20,700,000)
<i>HB 17-1321</i>	Park fees and resident hunting license fees	To be determined.	Up to \$8,318,218	Up to \$12,377,556
<i>HB 17-1337</i>	Liquor license renewal.	To be determined.	(\$123,325)	\$138,875
<i>SB 17-136</i>	Forfeiture Reporting Cash Fund	To be determined.	Not estimated.	Not estimated.
<i>SB 17-057</i>	Healthcare Affordability and Sustainability Fee	Replaces existing fee.	None. (Continuously appropriated.)	None. (Continuously appropriated.)