

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE REGISTRATION OF MOBILE MACHINERY IN ORDER TO PAY SPECIFIC OWNERSHIP TAX,
AND MAKING AN APPROPRIATION THEREFOR.

Prime Sponsors: Representative Bradford
Senator Cadman

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Summary of Amendments Made to the Bill After the 04/27/10 Legislative Council Staff Revised Fiscal Note Was Prepared (Amended by the Senate Transportation Committee 04/29/10)

The Senate Transportation Committee Report provides clarifying language about the 24-hour period for which a farm tractor is used for nonagricultural production and provides that an owner of such a vehicle could register that vehicle as "Class D" personal property in addition to the other options already in the bill.

These changes do not have a fiscal impact on the bill. Legislative Council Staff agrees with this assessment.

JBC Staff Concurrence with Legislative Council Staff Fiscal Note

Concurs **Does Not Concur** **Updated Analysis**

Amendments/Appropriation Status

The bill includes an appropriation clause that provides an appropriation of \$560 cash funds from the License Plate Cash Fund to the Department of Revenue for FY 2010-11 to purchase demonstration license plates for stock in each of the County Clerks offices.

The Department of Revenue does not require an appropriation of \$7,846 cash funds from the Colorado State Titling and Registration Account for computer programming costs as identified in the Legislative Council Staff Fiscal Note dated April 27, 2010, because the Long Bill includes an appropriation for the Department of Revenue to implement legislation that requires computer programming hours. Programming costs for the Department of Revenue to implement legislation are shown in the Long Bill line item titled "Programming Costs for 2010 Session Legislation."

Bill Sponsor Amendments

None.

Points to Consider

None.