

**JBC STAFF FISCAL ANALYSIS  
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE SALES TAX EXEMPTION FOR PURCHASES OF MEDICAL EQUIPMENT.

Prime Sponsors: Representative Liston  
Senator Morse

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Date Prepared: April 27, 2011

**Summary of Amendments Made to the Bill After the 03/14/11 Legislative Council Staff Revised Fiscal Note Was Prepared**

None.

**JBC Staff Concurrence with Legislative Council Staff Fiscal Note**

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

**Amendments/Appropriation Status**

The bill requires but does not contain an appropriation clause. Staff has prepared amendment **J.001** (attached) to add a provision appropriating \$14,997 General Fund to the Department of Revenue (multiple divisions) in FY 2011-12 for the implementation of the provisions of this bill.

**Bill Sponsor Amendments**

Staff is not aware of any sponsor amendments to be offered.

**Points to Consider**

The Joint Budget Committee has introduced a balanced budget package for FY 2011-12 based on the March 2011 Office of State Planning and Budgeting forecast. The budget package appropriates all General Fund revenues projected to be available, less a statutorily required four percent General Fund reserve. This bill requires a General Fund appropriation of \$14,997 for FY 2011-12. If this bill is enacted, other General Fund appropriations for existing programs will need to be reduced by \$14,997 in order to maintain the statutorily required General Fund reserve.