

**JBC STAFF FISCAL ANALYSIS  
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE FILING OF CLAIMS FOR REFUNDS OF SALES OR USE TAX.

Prime Sponsors: Representative Stephens  
Senator Johnston

JBC Analyst: David Meng  
Phone: 303-866-2061  
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**Summary of Amendments Made to the Bill After the 03/22/11 Legislative Council Staff Fiscal Note Was Prepared (Amended by the House Finance Committee (03/23/11))**

The House Finance Committee Report dated March 23, 2011 makes a conforming change so that language corresponds to the correct paragraph; strikes language that states that there will be no assessment made of validly issued refunds made under rule in effect June 7, 1979; and clarifies language that governs refunds made to a vendor.

JBC Staff and Legislative Staff concur that these changes do not affect the fiscal impact of the bill.

**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 \$19,701 General Fund and 0.5 FTE in FY 2011-12 to the Department of Revenue, Taxation Business Group for expenses associated with processing the refunds.

**Bill Sponsor Amendments**

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

**Points to Consider**

The general appropriations bill for FY 2011-12 has not yet been introduced. This bill will reduce General Fund revenues by an estimated \$19.0 million in FY 2011-12 and by \$6.0 million in FY 2012-13, and require General Fund expenditures of \$19,701 in FY 2011-12 and \$21,449 in FY 2012-13, reducing the amount of General Fund available for existing programs.