



Colorado Legislative Council Staff Fiscal Note
**STATE and LOCAL
 FISCAL IMPACT**

Drafting Number: LLS 11-0813
Prime Sponsor(s): Sen. Boyd
 Rep. Acree

Date: March 21, 2011
Bill Status: Senate Transportation
Fiscal Analyst: Jonathan Senft (303-866-3523)

TITLE: CONCERNING THE CREATION OF A GIRL SCOUTS CENTENNIAL SPECIAL LICENSE PLATE.

Fiscal Impact Summary	FY 2011-2012	FY 2012-2013
State Revenue	<u>\$167,760</u>	<u>\$27,960</u>
Cash Funds		
Highway Users Tax Fund	\$75,000	\$12,500
Licensing Services Cash Fund	75,000	12,500
License Plate Cash Fund	17,760	2,960
State Expenditures	<u>\$20,720</u>	
Cash Funds		
License Plate Cash Fund	\$17,760	2,960
Highway Users Tax Fund — CSTAR Account	2,960	
FTE Position Change		
Effective Date: August 10, 2011, if the General Assembly adjourns on May 11, 2011, as scheduled, and no referendum petition is filed.		
Appropriation Summary for FY 2011-2012: See State Appropriations section.		
Local Government Impact: See Local Government Impact section.		

Summary of Legislation

Beginning January 1, 2012, this bill creates the Girl Scouts Centennial special license plate. The plate sets will be available to applicants who pay the appropriate license fees and two one-time fees of \$25. One \$25 fee is credited to the Highway Users Tax Fund (HUTF) and the other is credited to the Licensing Services Cash Fund (LSCF). The Department of Revenue (DOR) may stop issuing the plate sets if less than 3,000 are issued by July 1, 2017.

State Revenue

This bill increases state cash fund revenue by \$167,760 in FY 2011-12 and \$27,960 in FY 2012-13. Table 1 displays revenue generated by fiscal year and cash funds credited.

Table 1. State Revenue Generated by the Girl Scouts Centennial Special License Plate		
	FY 2011-12	FY 2012-13
Number of License Plate Sets to be Issued	3,000	500
Revenue Credited to HUTF (\$25.00) - One-time fee	\$75,000	\$12,500
Revenue Credited to LSCF (\$25.00) - One-time fee	75,000	12,500
Revenue Credited to LPCF (\$5.92) - Per license plate set issued	17,760	2,960
TOTAL	\$167,760	\$27,960

This bill creates a new special license plate available for two one-time fees totaling \$50, evenly divided between the Highway Users Tax Fund and the Licensing Services Cash Fund. An additional \$5.92 fee is required for plate and tab production, credited to the License Plate Cash Fund (LPCF). The DOR is able to begin issuing the plate on January 1, 2012, upon completion of design and administrative preparations. This fiscal note assumes 3,000 plate sets will be issued in FY 2011-12 and 500 plate sets will be issued in FY 2012-13.

State Expenditures

The bill increases state cash fund expenditures by \$20,720 in FY 2011-12 and \$2,960 in FY 2012-13. Table 2 describes associated costs to implement the bill.

Table 2. Expenditures Required to Produce and Distribute the Girl Scout Centennial Special License Plate		
	FY 2011-12	FY 2012-13
Number of License Plate Sets to be Manufactured	3,000	500
Plate Set Cost (\$5.64) and Tab Cost (\$0.28)	\$17,760	\$2,960
Computer Programming (40 hours at \$74.00 per hour)	\$2,960	\$0
TOTAL	\$20,720	\$2,960

License plate and tab production costs are expended from the License Plate Cash Fund. One-time computer programming costs of \$2,960 are required to update the Colorado State Titling and Registration System (CSTARS), paid from the HUTF CSTAR Account. DOR will manufacture 3,000 plate sets in FY 2011-12.

Local Government Impact

The bill increases local government HUTF revenue by an estimated \$25,500 in FY 2011-12 and \$4,250 in FY 2012-13. HUTF revenue generated by license plate fees is distributed to the State Highway Fund (65%), counties (26%), and cities (9%) for transportation.

This bill is expected to increase HUTF revenue by \$75,000 in FY 2011-12 and \$12,500 in FY 2012-13; thereby increasing county and other local distributions by \$26,250 in FY 2011-12 and \$4,375 in FY 2012-13.

State Appropriations

For FY 2011-12, the DOR requires two cash fund appropriations — \$17,760 from the License Plate Cash Fund, and \$2,960 from the HUTF CSTAR Account. In addition, the Governor's Office of Information Technology (OIT) requires spending authority for \$2,960 in reappropriated funds.

Departments Contacted

Corrections

Governor's Office

Revenue