

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE REPEAL OF HOUSE BILL 10-1192 REGARDING THE STATE SALES AND USE TAX OF STANDARDIZED SOFTWARE ON JULY 1, 2012, AND MAKING AN APPROPRIATION THEREFOR.

Prime Sponsors: Reps. Stephens and Murray
Sens. Jahn and Newell

JBC Analyst: David Meng
Phone: 303-866-2061
Date Prepared: May 4, 2011

Summary of Amendments Made to the Bill After the 04/25/11 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

As identified in the Legislative Council Staff Revised Fiscal Note dated April 25, 2011, the bill does not require an appropriation clause for either FY 2010-11 or FY 2011-12. However, the bill does include an appropriation clause that appropriates \$4,280 General Fund to the Department of Revenue for FY 2010-11 for notifications of vendors. The Department has indicated it is difficult to identify vendors involved in this industry, therefore it will not need an appropriation in FY 2010-11 for these notifications. It will notify the affected vendors through on-line means. Staff has prepared amendment **J.003** (attached) to strike the appropriations clause in the reengrossed bill.

Bill Sponsor Amendments

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

Points to Consider

None.