

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING AN EXCEPTION TO THE REQUIREMENT TO FILE AN OIL AND GAS SEVERANCE TAX RETURN FOR A PERSON WHO HAS LESS THAN A CERTAIN AMOUNT WITHHELD, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

Prime Sponsors: Representative Sonnenberg
Senator Hodge

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Summary of Amendments Made to the Bill After the 04/05/12 Legislative Council Staff Revised Fiscal Note Was Prepared (Amended by the House Appropriations Committee 04/10/12)

The House Appropriations Committee Report, dated April 10, 2012, added an appropriations clause, which is described in the Amendments/Appropriation Status Section below.

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 \$14,800 General Fund to the Department of Revenue for FY 2012-13 for the purchase of computer center services to reprogram its computer systems to implement the bill. These moneys are reappropriated to the Governor's Office of Information Technology for the provision of the programming services to the Department of Revenue.

Bill Sponsor Amendments

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

Points to Consider

The Joint Budget Committee introduced a balanced budget package for FY 2012-13 based on the March 2012 Office of State Planning and Budgeting forecast. Based on 2012 legislation enacted to date, the FY 2012-13 Long Bill as sent to the Governor, and appropriations included in other budget package bills, the budget appropriates all but approximately \$100,000 of General Fund revenues projected to be available, less a statutorily required four percent General Fund reserve. This bill requires a General Fund appropriation of \$14,800 for FY 2012-13.