

**JBC STAFF FISCAL ANALYSIS  
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE COLORADO FOR HEALTHY LANDSCAPES FUND THAT APPEARS ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS.

Prime Sponsors: Representative Brown  
Senator Tochtrop

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**Summary of Amendments Made to the Bill After the 02/08/12 Legislative Council Staff 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 neither requires nor contains an appropriation clause for FY 2012-13. This bill will be put into a queue of similar bills in the order in which it becomes law, and there are three bills from the 2011 General Assembly session at the front of the queue. When the bill is certified as ready for inclusion on the income tax form, the Department of Revenue will deal with the required appropriation through the regular budget process. It is currently estimated that this checkoff will not be established until at least the 2016 income tax year, meaning that any appropriation would not be required until FY 2015-16 at the earliest.

**Bill Sponsor Amendments**

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

**Points to Consider**

The costs associated with the implementation of this bill will be funded from the donations received. If sufficient moneys are not received from the Colorado for Healthy Landscapes Fund to provide for the costs of establishing this income tax checkoff, the shortfall will have to be made up from the General Fund. While this potential General Fund cost must be noted, it has never occurred that a voluntary checkoff has failed to collect sufficient moneys to repay the costs to the Department of establishing the checkoff.