



research and analysis. Based on the *Colorado Tax Profile & Expenditure Report*, which is published every two years, conducting the research for this report will take 1,900 hours of staff time to prepare. The fiscal note assumes DOR will hire temporary employees in FY 2013-14 to accomplish this task.

The department will incur computer programming costs to capture additional information on the sales tax base of state-administered local jurisdictions. This will take 38 hours of programming and cost \$7,600.

DOR will hire a professional technical writer to prepare and publish the recommendations required in the bill. The technical writer that prepared and published the Amendment 64 Task Force recommendations cost \$25,000, and a similar cost is anticipated in FY 2013-14 for the report required by this bill.

<b>Table 1. Expenditures Under HB13-1288</b>		
<b>Cost Components</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>
Personal Services		
Temporary Staff	\$47,489	\$0
Operating Expenses and Capital Outlay		
Computer Programming	\$7,600	\$0
Technical Writer	\$25,000	\$0
<b>TOTAL</b>	<b>\$80,089</b>	<b>\$0</b>

### **Local Government Impact**

The bill requires a report that may include recommendations to change the sales and use tax base for local taxing jurisdictions. However, enacting those changes requires a separate action by each affected local government. This bill does not change the tax base, so there is no local revenue impact.

### **State Appropriations**

The Department of Revenue requires a General Fund appropriation of \$80,089 in FY 2013-14.

### **Departments Contacted**

Revenue      Counties      Municipalities