# JBC STAFF FISCAL ANALYSIS HOUSE APPROPRIATIONS COMMITTEE

CONCERNING THE DEADLINE FOR AN APPLICATION FOR A REFUND FOR OVERPAID STATE SALES AND USE TAX.

Prime Sponsors: Representative DelGrosso JBC Analyst: David Meng

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## Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 01/14/13. This section describes any changes to the fiscal impact of the bill due to: amendments that are not yet reflected in the attached Fiscal Note; updated information or technical issues, or differences in staff assumptions or calculations of the fiscal impact.

XXX	No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	Update: Fiscal impact has changed due to new information or technical issues
	Update: Fiscal impact has changed due to amendment adopted after LCS Fiscal Note was prepared
	Non-Concurrence: JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

The Finance Committee Report (01/16/13) includes amendments to the bill, however, Legislative Council Staff and JBC Staff agree that the committee amendments do not change the fiscal impact of the bill.

### **Amendments in This Packet for Consideration by Appropriations Committee**

Amendment	Description
None	

#### **Current Appropriations Clause in Bill**

The bill neither requires nor contains an appropriation clause for FY 2012-13 or FY 2013-14.

## **Description of Amendments in This Packet**

None.

#### **Points to Consider**

## Future Fiscal Impact

This bill extends the deadline for claiming a refund of overpaid sales and use taxes to three years for all refunds claimed. This has the potential of reducing General Fund revenues, though the amount cannot be quantified at this time.

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