

**JBC STAFF FISCAL ANALYSIS  
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING A PARTIAL BUSINESS PERSONAL PROPERTY TAX EXEMPTION FOR COMMUNITY SOLAR GARDENS.

Prime Sponsors: Representative Tyler  
Senator Schwartz

JBC Analyst: Scott Thompson  
Phone: 303-866-2061  
Date Prepared: February 17, 2014

**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 01/27/14.

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

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

<b>Amendment</b>	<b>Description</b>
None.	

**Current Appropriations Clause in Bill**

The bill neither requires nor contains an appropriation clause for FY 2014-15.

**Points to Consider**

*Future Fiscal Impact*

This bill is estimated to reduce the local share of funding for public schools by up to \$69,300 in FY 2015-16 and \$169,300 in FY 2016-17. The bill is thus estimated to require additional General Fund appropriations beginning in FY2015-16 for the state share of funding for public schools.