

**JBC STAFF FISCAL ANALYSIS
SENATE 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
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Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/07/14.

XXX	No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	Update: Fiscal impact has changed due to <i>new information or technical issues</i>
	Update: Fiscal impact has changed due to <i>amendment adopted</i> after LCS Fiscal Note was prepared
	Non-Concurrence: JBC Staff and Legislative Council Staff disagree about 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 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 \$153,400 in FY 2015-16 and \$200,000 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.