

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING SURETY REQUIREMENTS WHEN A TAXPAYER APPEALS A TAX BILL THAT THE STATE OR A LOCAL GOVERNMENT CLAIMS IS DUE.

Prime Sponsors: Sens. Neville T. And Jahn
Reps. Kraft-Tharp and Keyser

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Date Prepared: April 30, 2015

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 04/30/15.

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
J.001	Staff-prepared appropriation amendment

Current Appropriations Clause in Bill

The bill requires but does not contain an appropriation clause.

Description of Amendments in This Packet

J.001 Staff has prepared amendment **J.001** (attached) to add a provision appropriating a total of \$751,360 General Fund to the Department of Revenue for FY 2015-16. This provision also states that the appropriation is based on the assumption that the Department will require an additional 3.8 FTE. Of the total appropriation to the Department of Revenue, \$504,683 is reappropriated to the Department of Law for legal services, based on the assumption that the Department will require an additional 3.0 FTE.

Points to Consider

General Fund Impact

The Joint Budget Committee has proposed a budget package for FY 2015-16 based on the March 2015 Legislative Council Staff revenue forecast. The budget package allocates a total of \$18.5

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million General Fund to be available to fund 2015 legislation. If the full \$18.5 million is not used to fund legislation, it will remain in the General Fund reserve.