

**JBC STAFF FISCAL ANALYSIS  
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING ANNUAL TIER 2 TRANSFERS FROM THE SEVERANCE TAX OPERATIONAL FUND TO AN EXISTING SPECIAL ACCOUNT IN THE GENERAL FUND ESTABLISHED BY THE MINED LAND RECLAMATION BOARD FOR THE PURPOSE OF FUNDING RECLAMATION OF LANDS THAT WERE OBLIGATED TO BE RECLAIMED UNDER PERMITS UPON WHICH FINANCIAL WARRANTIES HAVE BEEN FORFEITED.

Prime Sponsors: Representative Rankin  
Senator Grantham

JBC Analyst: Carly Jacobs  
Phone: 303-866-2061  
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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 02/10/15.

<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**

Amendment	Description
None.	

**Current Appropriations Clause in Bill**

The bill neither requires nor contains an appropriation clause for FY 2015-16. This bill establishes a transfer of cash funds from Tier II of the Severance Tax Operational Fund to the Reclamation Warranty Forfeiture Fund, a cash fund established as a special account in the General Fund. The Division of Reclamation, Mining, and Safety will have spending authority for these cash funds through a corresponding Long Bill appropriation in the Reclamation of Forfeited Mine Sites line item.

**Points to Consider**

*Technical Issues*

This bill makes a transfer of revenue between two cash funds and does not have a General Fund impact. The Reclamation Warranty Forfeiture Fund is a special account in the General Fund but is not related to General Fund revenue or expenditures.