

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE REINSTATEMENT OF THE STATE SALES AND USE TAX EXEMPTION FOR SOFT DRINKS.

Prime Sponsors: Senator Balmer

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Date Prepared: April 28, 2015

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 04/24/15.

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
None.	

Current Appropriations Clause in Bill

The bill neither requires nor contains an appropriation clause for FY 2015-16.

Points to Consider

Future Fiscal Impact

While this bill does not have a fiscal impact in FY 2015-16, the Fiscal Note projects that this bill will reduce General Fund revenue by \$15.1 million in FY 2016-17 and by \$15.9 million in FY 2017-18.