

JBC Staff Fiscal Analysis
Senate Appropriations Committee

Concerning a spirituous liquor manufacturer's sales rooms.

Prime Sponsors:

Senators Marchman; Bright
Representatives Titone; Soper

Date Prepared:

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Fiscal Impacts

Appropriation Required, Amendments in Packet

TABOR Impact

Fiscal Note Status

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/24/26.

No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill.

Amendments in This Packet

- J.001 Staff-prepared appropriation amendment
- L.005 Bill Sponsor amendment - changes fiscal impact and eliminates appropriation

Current Appropriations Clause in Bill

The bill requires but does not contain an appropriation clause.

Description of Amendments in This Packet

J.001

Staff amendment **J.001** (attached) appropriates a total of \$33,686 cash funds from the Liquor Enforcement Division Cash Fund to the Department of Revenue for FY 2026-27. The appropriation reflects 0.3 FTE.

L.005

Bill Sponsor Amendment **L.005** removes provisions in the bill related to the expansion of sales rooms and incorporates conforming technical revisions throughout the bill and the Business, Labor, and Technology Committee report. Consequently, the appropriation required under the current version of the bill is not necessary. JBC Staff and Legislative Council Staff agree on the fiscal impact of the amendment.

If the Committee adopts **L.005**, it should not adopt **J.001**.

Points to Consider

TABOR/ Excess State Revenues Impact

This bill is estimated to increase cash fund revenues by \$33,686 in FY 2026-27, which will reduce the available General Fund in each fiscal year by equal amounts. This bill increases the TABOR refund paid from the General Fund by \$33,686 for FY 2026-27, reducing the \$57.3 million General Fund set aside for FY 2026-27 by the same amount.

Bill Sponsor amendment **L.005** eliminates the appropriation and TABOR impact.