

**JBC Staff Fiscal Analysis**  
**House Appropriations Committee**

Concerning updating the fee schedule for the fees paid by retail food establishments.

---

**Prime Sponsors:**

Senator Roberts

Representatives Lukens; Soper

**Date Prepared:**

April 29, 2025

**JBC Analyst:**

Andrew McLeer

303-866-4959

**Fiscal Impacts**

---

Appropriation Not Required, No Amendment 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 04/29/25.

**No Change:** Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill. The “State Appropriations” section of the Fiscal Note states that the bill does not create additional expenditures for the department. JBC staff agrees; therefore, an appropriation amendment is neither necessary nor included in this packet.

**Amendments in This Packet**

---

None.

**Current Appropriations Clause in Bill**

The bill neither requires nor contains an appropriation clause.

**Points to Consider**

---

**TABOR/ Excess State Revenues Impact**

The March 2025 Office of State Planning and Budgeting (OSPB) revenue forecast projects a TABOR surplus liability of \$642.7 million for FY 2025-26 and \$775.8 million for FY 2026-27 to be refunded to

taxpayers out of the General Fund. Legislation that increases non-exempt revenue (such as cash funds) will increase the TABOR refund from the General Fund.

The Joint Budget Committee has proposed a budget package for FY 2025-26 based on the March 2025 OSPB revenue forecast. The budget package includes \$18.2 million General Fund set aside for other legislation outside of the JBC budget package. This may be used for appropriations, transfers, or increases in TABOR refunds for FY 2025-26.

This bill is estimated to increase cash fund revenues by \$159,928 in FY 2025-26 and by \$346,677 in FY 2026-27, and by \$380,206 in years thereafter, which will reduce the available General Fund in each fiscal year by equal amounts. This bill increases the TABOR refund made out of the General Fund by \$159,928 for FY 2025-26, reducing the \$18.2 million General Fund set aside for FY 2025-26 by the same amount.