

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE APPORTIONMENT OF INCOME FOR STATE INCOME TAX FOR TAXPAYERS WITH ENTERPRISE DATA CENTERS IN THE STATE.

Prime Sponsors: Sens. Holbert and Moreno
Reps. Van Winkle and Kraft-Tharp

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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 05/01/17.

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

The Senate adopted an amendment on Second Reading (05/02/17), however, Legislative Council Staff and JBC Staff agree that the floor amendment does not change 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 requires but does not contain an appropriation clause.

Points to Consider

Future Fiscal Impact

Although this bill would not reduce General Fund revenue for FY 2017-18, it is projected to reduce General Fund revenue by \$2.4 million in FY 2018-19, \$4.8 million in FY 2019-20, and increasing annually to \$19.0 million in FY 2024-25.