CHAPTER 417

APPROPRIATIONS

SENATE BILL 17-169

BY SENATOR(S) Lambert, Lundberg, Moreno; also REPRESENTATIVE(S) Hamner, Young, Rankin, Becker K., Herod, Rosenthal.

AN ACT

CONCERNING A SUPPLEMENTAL APPROPRIATION TO THE DEPARTMENT OF REVENUE.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. Appropriation to the department of revenue for the fiscal year beginning July 1, 2016. In Session Laws of Colorado 2016, section 2 of chapter 385, (HB 16-1405), amend Part XIX as follows:

Section 2. Appropriation.

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

	_	APPROPRIATION FROM				
ITEM SUBTO	TOTAL	GENERAL FUND	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
			EXEMPT			
\$	\$ \$		\$	\$	\$	\$

PART XIX DEPARTMENT OF REVENUE

(1) EXECUTIVE DIRECTOR	DIS OFFICE			
· /		2.102.042	222.000	5 5 5 4 0 0 0 b
Personal Services	9,293,030	3,182,842	355,980 ^a	5,754,208 ^b
	(124.1 FTE)			
Health, Life, and Dental	10,731,918	4,417,131	6,297,694 ^a	17,093°
Short-term Disability	137,294	58,839	78,292ª	163°
S.B. 04-257 Amortization				
Equalization Disbursement	3,482,946	1,491,518	1,987,234ª	4,194°
S.B. 06-235				
Supplemental Amortization				
Equalization Disbursement	3,446,668	1,475,982	1,966,535a	4,151°
Salary Survey	326,822	105,296	219,611 ^a	1,915°
Shift Differential	124,573	3,500	121,073 ^a	
Workers' Compensation	1,053,760	426,628	627,132 ^a	
Operating Expenses	2,269,563	1,570,283	699,280 ^a	
Postage	3,197,199	2,837,043	360,156 ^a	
Legal Services				
for 43,637 hours	4,147,697	2,458,122	1,689,575ª	

Administrative			
Law Judge Services	9,077		9,077ª
Payment to Risk			
Management and			
Property Funds	312,968	126,926	186,042a
Vehicle Lease Payments	659,130	169,718	489,412 ^a
Leased Space	4,320,451	775,450	3,545,001 ^a
Capitol Complex			
Leased Space	2,315,184	1,537,840	777,344 ^a
Payments to OIT	15,554,713	8,013,929	$7,540,784^{a}$
CORE Operations	422,525	171,064	251,461 ^a
Utilities	143,703		143,703°

61,949,221

(2) INFORMATION TECHNOLOGY DIVISION

(A) Systems Support

Personal Services	147,506	147,506	
Operating Expenses	885,318	809,759	75,559ª
	1 032 824		

^a Of these amounts, an estimated \$56,706 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$40,238 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1) (a), C.R.S., and appropriated pursuant to Section 43-4-201 (3) (a) (V), C.R.S., and \$27,248,442 shall be from various sources of cash funds.

^b Of this amount, \$5,185,767 shall be from departmental indirect cost recoveries or the Indirect Cost Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S., and \$568,441 shall be from statewide indirect cost recoveries or the Indirect Cost Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

^c These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

 APPROPRIATION FROM			
) FUN	ID FUNDS	REAPPROPRIATI FUNDS	ED FEDERAL FUNDS
EXEM	1PT		
\$ \$	\$	\$	\$
	FUND FUN	AL GENERAL GENERAL CASH	AL GENERAL GENERAL CASH REAPPROPRIAT. FUND FUNDS FUNDS

^a This amounts shall be from various sources of cash funds.

(B) Colorado State Titling and Registration System

Personal Services	442,688	442,688 ^a
Operating Expenses	2,617,535	2,617,535a
County Office		
Asset Maintenance	568,230	568,230 ^a
County Office		
Improvements	40,000	$40,000^{a}$
	3,668,453	

^a These amounts shall be from the Colorado State Titling and Registration Account, a subaccount in the Highway Users Tax Fund, created in Section 42-1-211 (2), C.R.S.

4,701,277

(3) TAXATION BUSINESS GROUP

(A) Administration

Personal Services	532,823	503,686	29,137 ^a
	(5.0 FTE)		
Operating Expenses	13,100	13,100	

CITA Annual				
Maintenance and Support	4,601,313	4,576,482	24,831 ^b	
	4,622,696	4,546,482		51,383°
_	5,147,236			
	5,168,619			

^a Of this amount, it is estimated that \$27,037 shall be from the Marijuana Cash Fund created in Section 12-43.3-501 (1) (a), C.R.S., and \$2,100 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1) (a), C.R.S., and appropriated pursuant to Section 43-4-201 (3) (a) (V), C.R.S.

(B) Taxation and Compliance Division

` '					
Personal Services	17,391,180	16,172,068	1,065,027 ^a	154,085 ^b	
	(234.6 FTE)				
Operating Expenses	1,057,353	1,031,212	26,141 ^a		
Joint Audit Program	131,244	131,244			
Mineral Audit Program	890,388			$66,000^{\circ}$	824,388(I) ^d
					(10.2 FTE)
_	19,470,165				

^a Of these amounts, \$1,028,612 shall be from the Marijuana Cash Fund created in Section 12-43.3-501 (1) (a), C.R.S., and \$62,556 shall be from the Tobacco Tax Enforcement Cash Fund created in Section 39-28-107 (1) (b), C.R.S.

^b Of this amount, it is estimated that \$18,480 shall be from the Marijuana Cash Fund created in Section 12-43.3-501 (1) (a), C.R.S., and \$6,351 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S.

^c This amount shall be from the Department of the Governor - Lieutenant Governor - State Planning and Budgeting from fees paid by applicants to the Office of Economic Development and International Trade for the Historic Preservation Tax Credit.

^b This amount shall be from the Mineral Audit Program for programmatic indirect cost recoveries.

^c Of this amount, \$65,500 shall be transferred from the State Board of Land Commissioners in the Department of Natural Resources, pursuant to Section 36-1-145 (2) (b), C.R.S., and \$500 shall be transferred from the Oil and Gas Conservation Commission in the Department of Natural Resources.

			APPROPRIATION FROM			
ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
			EXEMPT			
\$	\$	\$	\$	\$	\$	\$

^d This amount is anticipated to include \$154,085 for programmatic indirect cost recoveries and \$670,303 for direct expenses.

4	(C)	Taxpaver	Service	Division
ı		raxbaver	Service	DIVISION

8,482,054	8,177,189	304,865 ^a
(140.0 FTE)		
568,656	563,976	$4,680^{b}$
296,391	296,391	
3,045,371	3,006,852	38,519°
494,598		494,598 ^d
		(1.5 FTE)
9,708		$9,708^{d}$
12,896,778		
	(140.0 FTE) 568,656 296,391 3,045,371 494,598	(140.0 FTE) 568,656 296,391 296,391 3,045,371 3,006,852 494,598

^a Of this amount, \$150,234 shall be from the Marijuana Cash Fund created in Section 12-43.3-501 (1) (a), C.R.S., \$68,993 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$63,800 shall be from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund created in Section 24-22-115 (2) (a), C.R.S., and \$21,838 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S.

^b Of this amount, \$3,230 shall be from the Marijuana Cash Fund created in Section 12-43.3-501 (1) (a), C.R.S., \$950 shall be from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund created in Section 24-22-115 (2) (a), C.R.S., and \$500 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S.

^c This amount shall be from various sources of cash funds.

^d These amounts shall be from the Highway Users Tax Fund created in Section 43-4-201 (1) (a), C.R.S., and appropriated pursuant to Section 43-4-201 (3) (a) (V), C.R.S.

(D) Tax Conferee			
Personal Services	2,699,033	2,699,033	
		(12.9 FTE)	
Operating Expenses	64,772	64,772	
	2,763,805		
(E) Special Purpose			
Cigarette Tax Rebate	10,900,000	10,900,000(I) ^a	
Amendment 35			
Distribution to			
Local Governments	1,297,770		1,297,770 ^b
Old Age Heat and Fuel			
and Property Tax			
Assistance Grant	6,900,000	6,900,000(I) ^c	
Commercial Vehicle			
Enterprise Sales			
Tax Refund	120,524		120,524 ^d
Retail Marijuana Sales Tax			
Distribution to Local			
Governments	11,200,000	11,200,000(I) ^e	

30,418,294

			APPROPRIATION FROM					
ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS		
			EXEMPT					
\$	\$	\$	\$	\$	\$	3		

A DDD ODDIATION ED ON

70,696,278

70,717,661

(4) DIVISION OF MOTOR VEHICLES

(A) Administration

Personal Services	1,591,393	234,776	1,305,272 ^a	51,345 ^b
	(18.9 FTE)			
Operating Expenses	85,244	12,478	69,376 ^a	$3,390^{b}$

^a Pursuant to Section 39-22-623 (1) (a) (II) (B), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

^b This amount shall be from the Tobacco Tax Cash Fund created in Section 24-22-117 (1) (a), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant to Section 21 of Article X of the State Constitution. This amount is thus not subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

^c Pursuant to Section 39-31-102 (1) (a), C.R.S., this amount is included in the General Appropriation Bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

^d This amount shall be from the Commercial Vehicle Enterprise Tax Fund created in Section 42-1-225 (1), C.R.S.

^e Pursuant to Section 39-28.8-203 (1) (a) (V), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitations on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

(B) Driver Services

(-)				
Personal Services87	19,812,451	6,231,041	13,472,291 ^a	$109,119^{b}$
	(399.1 FTE)			
Operating Expenses	2,096,686	418,104	1,668,412ª	$10,170^{b}$
Drivers License				
Documents	5,201,840		5,201,840°	
	6,292,313		6,292,313°	
Ignition Interlock Program	1,231,243		1,231,243 ^d	
			(6.9 FTE)	
Indirect Cost Assessment	2,271,782		2,271,782°	
_	30,614,002			
	31,704,475			

^a Of these amounts, \$12,424,202 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., \$2,401,641 shall be from the Driver's License Administrative Revocation Account, a subaccount in the Highway Users Tax Fund created in Section 42-2-132 (4) (b) (I) (A), C.R.S., \$224,083 shall be from administrative processing fees associated with outstanding judgments and warrants collected pursuant to Section 42-2-118 (3) (c), C.R.S., \$84,821 shall be from the penalty assessments collected and retained for administrative purposes pursuant to Section 42-1-217 (2), C.R.S., \$3,956 shall be from the Auto Dealers License Fund created in Section 12-6-123 (1), C.R.S., and \$2,000 shall be from the Persistent Drunk Driver Cash Fund created in Section 42-3-303 (1), C.R.S.

^a Of these amounts, \$1,156,954 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., and \$142,662 shall be from the Colorado State Titling and Registration Account, a subaccount in the Highway Users Tax Fund, created in Section 42-1-211 (2), C.R.S., \$51,392 shall be from the Department of Revenue Subaccount of the AIR Account in the Highway Users Tax Fund created in Section 42-3-304 (18) (c), C.R.S., and \$23,640 shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4) (b) (II) (A), C.R.S.

^b These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

^b These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

		 APPROPRIATION FROM					
ITEM & SUBTOTAL	TOTA	 IERAL GENE JND FUN					
		EXEN	1PT				
\$	\$	\$ \$	\$	\$	\$		

^c This amount shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S.

^e Of this amount, \$2,224,298 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., and \$47,484 shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4) (b) (II) (A), C.R.S.

(C) Vehicle Services			
Personal Services	2,605,702	453,247	2,152,455a
	(49.2 FTE)		
Operating Expenses	454,034	27,169	426,865 ^a
License Plate Ordering	6,117,753	6,673	6,111,080 ^b
Motorist Insurance			
Identification			
Database Program	337,006		337,006°
			(1.0 FTE)
Emissions Program	1,253,399		1,253,399 ^d
			(15.0 FTE)
Indirect Cost Assessment	377,228		377,228°
_	11,145,122		

^a Of these amounts, \$2,575,346 shall be from the Colorado State Titling and Registration Account, a subaccount in the Highway Users Tax Fund, created in Section 42-1-211 (2), C.R.S., and \$3,974 shall be from the Disabled Parking Education and Enforcement Fund created in Section 42-1-226, C.R.S.

d This amount shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4) (b) (II) (A), C.R.S.

43,435,761 44,526,234

(5) ENFORCEMENT BUSINESS GROUP

(A) Administration

Personal Services	716,238	5,931	420,113 ^a	290,194 ^b
	(8.0 FTE)			
Operating Expenses	12,780	106	$7,496^{a}$	5,178 ^b
	729,018			

^a Of these amounts, \$234,350 shall be from the Marijuana Cash Fund created in Section 12-43.3-501 (1) (a), C.R.S., \$88,288 shall be from the Auto Dealers License Fund created in Section 12-6-123 (1), C.R.S., \$79,978 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 24-35-401, C.R.S., and \$24,993 shall be from the Racing Cash Fund created in Section 12-60-205 (1), C.R.S.

(B) Limited Gaming Division

Personal Services	7,061,007	7,061,007(I) ^a
		(91.0 FTE)
Operating Expenses	1,032,595	1,032,595(I) ^a

^b This amount shall be from the License Plate Cash Fund created in Section 42-3-301 (1) (b), C.R.S.

^c This amount shall be from the Colorado State Titling and Registration Account, a subaccount in the Highway Users Tax Fund, created in Section 42-1-211 (2), C.R.S.

^d This amount shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18) (c), C.R.S.

^c Of this amount, \$277,358 shall be from the Colorado State Titling and Registration Account, a subaccount in the Highway Users Tax Fund, created in Section 42-1-211 (2), C.R.S. and \$99,870 shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18) (c), C.R.S.

^b These amounts shall be from the Limited Gaming Fund created in Section 12-47.1-701 (1), C.R.S., and shall be transferred from the Limited Gaming Division.

				APPROPRIATION FROM							
	ITEM & SUBTOTAL		TOTAL	GENERAL FUND		GENERAL FUND EXEMPT		CASH FUNDS	REA	APPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$		\$	\$		\$		\$	\$	
Payments to Other State Agencies	4,497,01	1						4,497,011(1) ^a		
Distribution to Gaming	, ,										
Cities and Counties	23,788,90)2						23,788,902(1) ^a		
Indirect Cost Assessment	599,62	27						599,627(1) ^a		
	36,979,14	12									

^a These amounts shall be from the Limited Gaming Fund created in Section 12-47.1-701 (1), C.R.S. These money are included for informational purposes pursuant to Section 9 (5) (b) (I) of Article XVIII of the State Constitution and Section 12-47.1-701 (1) (b) (I), C.R.S. that specify that the State Treasurer is authorized to pay all ongoing expenses of the Limited Gaming Commission related to the administration of Limited Gaming, and that such payments shall not be conditioned on any appropriation by the General Assembly.

(C) Liquor and Tobacco Enforcement Division

Personal Services	2,385,112	167,277	2,217,835 ^a
	(26.5 FTE)		
Operating Expenses	97,919	7,201	90,718 ^a
Indirect Cost Assessment	165,085		165,085 ^a
	2,648,116		

^a Of these amounts, \$2,094,992 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 24-35-401, C.R.S., \$350,000 shall be from the Tobacco Education Programs Fund created in Section 24-22-117 (2) (c) (I), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant to Section 21 of Article X of the State Constitution and thus is not subject to the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution pursuant to Section 21 (4) of Article X of the State Constitution, and \$28,646 shall be from the Reduced Cigarette Ignition Propensity Standards and Firefighter Protection Act Enforcement Fund created in Section 24-33.5-1214 (3) (f), C.R.S.

(D) Division of Racing Events

Personal Services	925,806	925,806ª
		(7.7 FTE)
Operating Expenses	221,627	221,627 ^a
Purses and		
Breeders Awards	1,400,000	$1,400,000^{b}$
Indirect Cost Assessment	50,283	50,283 ^a
	2,597,716	

^a These amounts shall be from the Racing Cash Fund created in Section 12-60-205 (1), C.R.S.

(E) Hearings Division

Personal Services	2,365,531	178,955	2,186,576 ^a
	(29.6 FTE)		
Operating Expenses	101,408	2,470	98,938 ^a
Indirect Cost Assessment	174,821		174,821ª
_	2.641.760		

^b This amount shall be from racing tax revenues deposited into the Horse Breeders' and Owners' Awards and Supplemental Purse Fund created in Section 12-60-704 (1), C.R.S.

			APPROPRIATION FROM			
ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATEI FUNDS	D FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

^a Of these amounts, \$2,235,366 shall be from the Driver's License Administrative Revocation Account, a subaccount in the Highway Users Tax Fund, created in Section 42-2-132 (4) (b) (I) (A), C.R.S., \$217,166 shall be from the First Time Drunk Driving Offender Account, a subaccount in the Highway Users Tax Fund created in Section 42-2-132 (4) (b) (II) (A), C.R.S., \$6,496 shall be from the Auto Dealers License Fund created in Section 12-6-123 (1), C.R.S., \$682 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 24-35-401, C.R.S., and \$625 shall be from the Racing Cash Fund created in Section 12-60-205 (1), C.R.S.

(F) Motor Vehicle Dealer Licensing Board

Personal Services	2,005,769	2,005,769 ^a
		(27.2 FTE)
Operating Expenses	134,684	134,684 ^a
Indirect Cost Assessment	177,626	177,626 ^a
	2,318,079	

^a These amounts shall be from the Auto Dealers License Fund created in Section 12-6-123 (1), C.R.S.

(G) Marijuana Enforcement

Marijuana Enforcement	8,508,248	8,508,248 ^a
		(89.2 FTE)
Indirect Cost Assessment	1,181,072	1,181,072 ^a
	9,689,320	

^a Of these amounts, \$7,644,192 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$2,045,128 shall be from the Marijuana Cash Fund created in Section 12-43.3-501 (1) (a), C.R.S.

57,603,151

(6) STATE LOTTERY DIVISION

Personal Services	9,490,911		9,490,911ª
			(117.1 FTE)
Operating Expenses	1,203,156		1,203,156ª
Payments to			
Other State Agencies	239,410		239,410 ^a
Travel	113,498		113,498 ^a
Marketing and			
Communications	14,700,000		14,700,000 ^a
Multi-State Lottery Fees	177,433		177,433 ^a
Vendor Fees	12,571,504		12,571,504 ^a
Retailer Compensation	52,241,350		52,241,350 ^a
Ticket Costs	6,578,000		6,578,000 ^a
Research	250,000		250,000ª
Indirect Cost Assessment	746,976		746,976ª
		98.312.238	

^a These amounts shall be from the Lottery Fund created in Section 24-35-210 (1), C.R.S.

TOTALS PART XIX

Ch. 417

(REVENUE)	\$336,697,926	\$103,760,809*	\$225,641,524^b	\$6,471,205	\$824,388°
	\$337,809,782	\$103,730,809 ^a	\$226,731,997 ^b	\$6,522,588	

Supplemental Appropriations - Revenue

2347

^a Of this amount, \$29,000,000 contains an (I) notation and is included as information for the purpose of complying with the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution. These amounts are continuously appropriated by a permanent statute, and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S.

^b Of this amount, \$36,979,142 contains an (I) notation, \$1,297,770 is from the Tobacco Tax Cash Fund created in Section 24-22-117 (1) (a), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant to Section 21 of Article X of the State Constitution and thus is not subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution, and \$546,644 is from the Highway Users Tax Fund created in Section 43-4-201 (1) (a), C.R.S., appropriated pursuant to Section 43-4-201 (3) (a) (V), C.R.S.

^c This amount contains an (I) notation.

FOOTNOTES -- The following statement is referenced to the numbered footnotes throughout Section 2.

Department of Revenue, Division of Motor Vehicles, Driver Services, Personal Services -- The initial fiscal note estimated a total of 66,000 individuals would request an appointment for a S.B. 13-251 document. Continued operations for this program at more than one office are premised on the need to handle the up-front surge of applicants. It is the intent of the General Assembly that once the annual appointments made available for individuals who are not lawfully present in the United States fall below 5,000 per year or the total appointments served reaches 60,000 the Division will reduce the offices that provide the service to one location.

SECTION 2. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: March 1, 2017