

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE EXPANSION OF THE SALES AND USE TAX EXEMPTION FOR MANUFACTURED HOMES
CONSTRUCTED IN COMPLIANCE WITH A FEDERAL SAFETY ACT.

Prime Sponsors: Reps. McLachlan and Becker J.
Sens. Kefalas and Lundberg

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Date Prepared: April 17, 2018

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 04/06/18.

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 2018-19.

Points to Consider

General Fund Impact

The Joint Budget Committee has proposed a budget package for FY 2018-19 based on the March 2018 Office of State Planning and Budgeting revenue forecast. The budget package leaves approximately \$40.8 million General Fund unallocated. This bill is anticipated to reduce General Fund revenues by \$404,000 in FY 2018-19, reducing the excess General Fund reserve by the same amount. This bill is anticipated to reduce General Fund revenues by \$810,000 annually, beginning in FY 2019-20.