



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

FISCAL NOTE

Drafting Number:	LLS 20-0568	Date:	February 5, 2020
Prime Sponsors:	Rep. Arndt; McKean Sen. Moreno; Woodward	Bill Status:	House Trans. & Local Govt.
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Bill Topic: NONPROFIT TRANSIT AUTHORITY AGENCY FUEL TAX

Summary of Fiscal Impact: No fiscal impact. This bill repeals the nonprofit transit authority agency fuel tax. It is assessed as having no fiscal impact.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: This fiscal note reflects the introduced bill, which is recommended by the Statutory Revision Committee.

Summary of Legislation

This bill repeals the fuel excise tax exemption that nonprofit transit authority agencies may claim for liquefied petroleum gas and natural gas used in their vehicles.

Assessment of No Fiscal Impact

This bill is assessed as having no fiscal impact. The Office of the State Auditor (OSA) reviewed this tax expenditure and determined it has never been claimed, primarily because most vehicles used by these agencies do not operate vehicles that use these types of fuel. Because taxpayers are not claiming this exemption, this bill is assessed as having no fiscal impact on any state or local government. Any form or other changes needed to administer taxes will be incorporated in the annual process for updating forms. OSA's report can be found here: http://leg.colorado.gov/sites/default/files/images/2019-te22_non-profit_transit_agency_fuel_tax_exemption.pdf

Effective Date

The bill takes effect August 5, 2020, if the General Assembly adjourns on May 6, 2020, as scheduled, and no referendum petition is filed.

State and Local Government Contacts

Information Technology	Personnel	Revenue	Transportation
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