

CHAPTER 502

APPROPRIATIONS

HOUSE BILL 22-1181

BY REPRESENTATIVE(S) McCluskie, Herod, Ransom, Esgar, Exum, Gray, Hooton, Lindsay, Ricks, Snyder;
also SENATOR(S) Moreno, Hansen, Rankin.

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, 2021. In Session Laws of Colorado 2021, section 2 of chapter 504, (SB 21-205), **amend** Part XIX as follows:

Section 2. **Appropriation.**

Capital letters or bold & italic numbers 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 & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	

**PART XIX
DEPARTMENT OF REVENUE**

(1) EXECUTIVE DIRECTOR'S OFFICE

(A) Administration and Support

Personal Services	12,852,745 (138.0 FTE)	4,529,534		814,631 ^a	7,508,576 ^b	4(I)
Health, Life, and Dental	16,992,741	6,547,644		10,328,497 ^a	8,002 ^b	108,598(I)
Short-term Disability	163,744	73,725		88,898 ^a	74 ^b	1,047(I)
S.B. 04-257 Amortization						
Equalization Disbursement	4,819,110	1,997,077		2,786,870 ^a	2,322 ^b	32,841(I)
S.B. 06-235						
Supplemental Amortization						
Equalization Disbursement	4,819,110	1,997,077		2,786,870 ^a	2,322 ^b	32,841(I)
Salary Survey	3,213,596	1,282,289		1,908,289 ^a	1,516 ^b	21,502(I)
PERA Direct Distribution	2,256,397	919,342		1,320,330 ^a	1,104 ^c	15,621(I)
Shift Differential	102,026			102,026 ^a		
Workers' Compensation	544,854	207,799		337,055 ^a		
Operating Expenses	3,248,139	2,098,377		1,149,762 ^a		

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Supplemental Appropriations - Revenue

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	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM			
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS
	\$	\$	\$	\$	\$	\$
Postage	97,272		52,165		45,107 ^a	
Legal Services	4,708,158		2,362,267		2,345,891 ^a	
Administrative Law						
Judge Services	12,770				12,770 ^a	
Payment to Risk Management and						
Property Funds	425,411		162,245		263,166 ^a	
Vehicle Lease Payments	838,511		130,204		708,307 ^a	
Leased Space	6,973,403		1,016,711		5,956,692 ^a	
Capitol Complex						
Leased Space	902,495		336,367		566,128 ^a	
Payments to OIT	7,778,626		7,147,700		630,926 ^a	
CORE Operations	987,111		376,468		610,643 ^a	
Utilities	83,703				83,703 ^a	
	<u>71,819,922</u>					

^a Of these amounts, \$929,446 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., \$578,117 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., \$518,705 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., \$464,746 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2)(b)(I), C.R.S., \$213,334 shall be from the COVID Heroes Collaboration Fund created in Section 24-50-104 (1)(k), C.R.S., \$192,287(I) shall be from the Sports Betting Fund created in Section 44-30-1509 (1)(a), C.R.S., \$11,668 shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S., \$1,987 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., and \$29,936,271 shall be from various sources of cash funds. Appropriations from the Sports Betting Fund are shown for informational purposes only as the fund is continuously appropriated pursuant to Section 44-30-1509 (1)(b), C.R.S.

^b Of these amounts, it is estimated that \$6,639,874 shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S., and \$882,938 shall be from statewide indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

^c This amount shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions section.

(B) Hearings Division

Personal Services	2,503,848	2,503,848 ^a
	(33.3 FTE)	
Operating Expenses	110,412	110,412 ^a
Indirect Cost Assessment	253,913	253,913 ^a
	<u>2,868,173</u>	

^a Of these amounts, \$188,701 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., \$168,484 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., \$162,913 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., \$38,102 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., \$13 shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S., and \$2,309,960 shall be from various sources of cash funds.

74,688,095

 APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	
(2) TAXATION BUSINESS GROUP						
(A) Administration						
Personal Services	567,667	542,905		24,762 ^a		
	(5.0 FTE)					
Operating Expenses	12,543	12,543				
Tax Administration IT						
System (GenTax) Support	5,968,950	5,951,058		17,892 ^b		
IDS Print Production	4,624,048	4,624,048				
	<u>11,173,208</u>					
^a Of this amount, it is estimated that \$22,666 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$2,096 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 Of this amount, \$10,000 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$7,892 shall be from various sources of cash funds.						
(B) Taxation Services						
Personal Services	29,402,046	28,019,213		1,228,748 ^a	154,085 ^b	
	(393.1 FTE)					
Operating Expenses	3,335,375	3,316,442		18,933 ^a		
Joint Audit Program	131,244	131,244				
Mineral Audit Program	918,132				66,000 ^c	852,132(I) ^d

Document Management	4,634,987	4,596,468	38,519 ^e
Fuel Tracking System	501,145	126	501,019 ^f
			(1.5 FTE)
Indirect Cost Assessment	<u>11,364</u>		11,364 ^f
	38,934,293		

^a Of these amounts, \$998,758 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$82,251 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$64,373 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$59,708 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., \$22,274 shall be from the Tobacco Tax Enforcement Cash Fund created in Section 39-28-107 (1)(b), C.R.S., and \$20,317 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S. Expenditures from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund do not constitute fiscal year spending for the purposes of Section 20 of Article X of the State Constitution.

^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.

^d This amount is anticipated to include \$693,840 for direct expenses and \$158,292 for programmatic indirect cost recoveries and is included for informational purposes.

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

^f 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.

(C) Tax Conferee

Personal Services	1,574,018	1,476,735	97,283 ^a
		(13.6 FTE)	
Operating Expenses	<u>60,905</u>	60,905	
	1,634,923		

ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	
Cigarette Tax Rebate Amendment 35 Distribution to Local Governments	8,686,720	8,686,720(I) ^a			1,265,742 ^b	
Old Age Heat and Fuel and Property Tax Assistance Grant	6,327,420	6,327,420(I) ^c				
Commercial Vehicle Enterprise Sales Tax Refund	120,524			120,524 ^d		
Retail Marijuana Sales Tax Distribution to Local Governments	<u>34,830,000</u>	34,830,000(I) ^e				
	51,230,406					

^a This amount shall be transferred from Governor - Lieutenant Governor - State Planning and Budgeting from the Economic Development Commission - General Economic Incentives and Marketing line item in Economic Development Programs and originated as user fees.

(D) Special Purpose

^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.

102,972,830

(3) DIVISION OF MOTOR VEHICLES

(A) Administration

Personal Services	3,989,914	470,851	3,467,553 ^a	51,510 ^b
	(48.9 FTE)			
Operating Expenses	550,591	63,682	483,519 ^a	3,390 ^b
DRIVES Maintenance and Support	<u>7,022,947</u>	18,000	7,004,947 ^a	
	11,563,452			

^a Of these amounts, an estimated \$6,207,639 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2)(b)(I), C.R.S., an estimated \$4,691,174 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., an estimated \$39,182 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., and an estimated \$18,024 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.

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM			
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS
	\$	\$	\$	\$	\$	\$
(B) Driver Services						
Personal Services	24,315,270 (426.6 FTE)		3,167,300		21,027,151 ^a	120,819 ^b
Operating Expenses	3,451,646		1,511,227		1,930,249 ^a	10,170 ^b
Drivers License Documents	6,412,457				6,412,457 ^c	
Ignition Interlock Program	669,106				669,106 ^d (6.9 FTE)	
Indirect Cost Assessment	<u>3,375,370</u>				3,375,370 ^a	
	38,223,849					

^a Of these amounts, an estimated \$23,669,090 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., and an estimated \$2,663,680 shall be from various sources of cash funds.

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

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

(C) Vehicle Services

Personal Services	2,425,463 (44.9 FTE)		502,180		1,923,283 ^a	
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Operating Expenses	1,277,745	926,157	351,588 ^a
License Plate Ordering	6,091,790	216,315	5,875,475 ^b
Motorist Insurance Identification			
Database Program	342,443		342,443 ^c (1.0 FTE)
Emissions Program	1,172,261		1,172,261 ^d (15.0 FTE)
Indirect Cost Assessment	<u>446,295</u>		446,295 ^a
	11,755,997		

^a Of these amounts, an estimated \$2,617,047 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2)(b)(I), C.R.S., and an estimated \$104,119 shall be from various sources of cash funds.

^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 DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2)(b)(I), 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.

(D) County Support Services

Operating Expenses	2,356,535		2,356,535 ^a
County Office			
Asset Maintenance	511,430		511,430 ^a
County Office			
Improvements	<u>36,000</u>		36,000 ^a
	2,903,965		

^a These amounts shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2)(b)(I), C.R.S.

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	
	64,447,263					
(4) SPECIALIZED BUSINESS GROUP						
(A) Administration						
Personal Services	1,098,437 (11.0 FTE)	7,694		761,114 ^a	329,629 ^b	
Operating Expenses	<u>13,934</u>	111		8,885 ^a	4,938 ^b	
	1,112,371					

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

^b These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and shall be transferred from the Limited Gaming Division in this department.

(B) Limited Gaming Division

Personal Services	8,904,849			8,904,849(1) ^a (106.0 FTE)		
Operating Expenses	1,131,445			1,131,445(1) ^a		

Payments to			
Other State Agencies	4,936,279		4,936,279(I) ^b
Distribution to Gaming			
Cities and Counties	23,788,902		23,788,902(I) ^b
Indirect Cost Assessment	<u>826,586</u>		826,586(I) ^b
	39,588,061		

^a Of these amounts, \$8,322,464 shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and are included for informational purposes pursuant to Section 9 (5)(b)(I) of Article XVIII of the State Constitution and Section 44-30-701 (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, and \$1,713,830 shall be from the Sports Betting Fund created in Section 44-30-1509 (1)(b), C.R.S., which is shown for informational purposes only because it is continuously appropriated.

^b These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and are included for informational purposes pursuant to Section 9 (5)(b)(I) of Article XVIII of the State Constitution and Section 44-30-701 (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	3,979,908	180,228	3,799,680 ^a
	(51.5 FTE)		
Operating Expenses	443,099	6,965	436,134 ^a
Indirect Cost Assessment	<u>381,303</u>		381,303 ^a
	4,804,310		

^a Of these amounts, \$4,267,117 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., and \$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 and pursuant to Section 21 (4) of Article X of the State Constitution.

 APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	
(D) Division of Racing Events							
Personal Services	969,774				969,774^a		
	1,085,568				1,085,568 ^a		
					(7.7 FTE)		
Operating Expenses	202,320				202,320^a		
	302,320				302,320 ^a		
Purses and Breeders Awards	1,400,000				1,400,000 ^b		
Indirect Cost Assessment	<u>58,972</u>				58,972 ^a		
	2,631,066						
	2,846,860						

^a These amounts shall be from the Racing Cash Fund created in Section 44-32-205 (1), C.R.S.

^b This amount shall be from racing tax revenues deposited into the Horse Breeders' and Owners' Awards and Supplemental Purse Fund created in Section 44-32-705 (1), C.R.S.

(E) Motor Vehicle Dealer Licensing Board

Personal Services	2,474,903				2,474,903 ^a		
					(32.3 FTE)		
Operating Expenses	325,887				325,887 ^a		
Indirect Cost Assessment	<u>247,372</u>				247,372 ^a		

3,048,162

^a These amounts shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S.

(F) Marijuana Enforcement

Marijuana Enforcement	14,868,384	14,868,384 ^a (148.6 FTE)
Transfers to Department of Public Health and Environment, Laboratory Services for Marijuana Laboratory Testing Reference Library	1,336,719	1,336,719 ^a
Indirect Cost Assessment	<u>1,202,172</u>	1,202,172 ^a
	17,407,275	

^a These amounts shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S.

~~68,591,245~~
68,807,039

(5) STATE LOTTERY DIVISION

Personal Services	8,945,306	8,945,306 ^a (102.1 FTE)
Operating Expenses	1,540,533	1,540,533 ^a

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APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM			
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS
	\$	\$	\$	\$	\$	\$
Payments to Other State Agencies	239,410				239,410 ^a	
Marketing and Communications	14,700,000				14,700,000 ^a	
Multi-State Lottery Fees	177,433				177,433 ^a	
Vendor Fees	26,123,699				26,123,699 ^a	
Retailer Compensation	60,845,933				60,845,933^a	
	70,000,000				70,000,000 ^a	
Indirect Cost Assessment	<u>762,890</u>				762,890 ^a	
		113,335,204				
		122,489,271				

^a These amounts shall be from the Lottery Fund created in Section 44-40-111 (1), C.R.S.

TOTALS PART XIX

(REVENUE)	\$424,034,637	\$136,883,528 ^a		\$277,724,783^b	\$8,361,740	\$1,064,586 ^c
	<u>\$433,404,498</u>			<u>\$287,094,644^b</u>		

^a Of this amount, \$49,844,140 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, \$39,780,348 contains an (I) notation.

^c This amount contains an (I) notation.

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

SECTION 2. Appropriation to the department of revenue for the fiscal year beginning July 1, 2020. In Session Laws of Colorado 2020, section 2 of chapter 326, (HB 20-1360), **amend** Part XIX (6) and the affected totals, as follows:

Section 2. **Appropriation.**

**PART XIX
DEPARTMENT OF REVENUE**

(6) STATE LOTTERY DIVISION

Personal Services	8,945,306	8,945,306 ^a
		(102.1 FTE)
Operating Expenses	1,540,533	1,540,533 ^a
Payments to Other State Agencies	239,410	239,410 ^a
Marketing and Communications	14,700,000	14,700,000 ^a
Multi-State Lottery Fees	177,433	177,433 ^a
Vendor Fees	16,616,629	16,616,629 ^a
Retailer Compensation	54,572,160	54,572,160^a
	68,072,160	68,072,160 ^a
Ticket Costs	6,578,000	6,578,000 ^a
Indirect Cost Assessment	<u>692,783</u>	692,783 ^a

~~104,062,254~~
\$117,562,254

^a These amounts shall be from the Lottery Fund created in Section 44-40-111 (1), C.R.S.

TOTALS PART XIX

(REVENUE)	\$405,987,406	\$118,141,241 ^a	\$279,898,954^b	\$6,910,698	\$1,036,513 ^c
	<u>\$419,487,406</u>	_____	<u>\$293,398,954^b</u>	_____	_____

^a Of this amount, \$33,800,122 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, \$39,397,911 contains an (I) notation.

^c This amount contains an (I) notation.

SECTION 3. Appropriation to the department of revenue for the fiscal year beginning July 1, 2021. In Session Laws of Colorado 2021, **add** (2.5) to section 55 of chapter 250, (SB 21-260), as follows:

Section 55. **Appropriation.** (2.5) ANY MONEY APPROPRIATED IN SUBSECTION (2) OF THIS SECTION NOT EXPENDED PRIOR TO JULY 1, 2022, IS FURTHER APPROPRIATED TO THE DEPARTMENT FOR THE 2022-23 STATE FISCAL YEAR FOR THE SAME PURPOSES.

SECTION 4. Appropriation to the department of revenue for the fiscal year beginning July 1, 2021. In Session Laws of Colorado 2021, **add** (2.5) to section 5 of chapter 385, (HB 21-1233), as follows:

Section 5. **Appropriation.** (2.5) ANY MONEY APPROPRIATED IN SUBSECTION (2) OF THIS SECTION NOT EXPENDED PRIOR TO JULY 1, 2022, IS FURTHER APPROPRIATED TO THE DEPARTMENT FOR THE 2022-23 STATE FISCAL YEAR FOR THE SAME PURPOSES.

SECTION 5. Appropriation to the department of revenue for the fiscal year beginning July 1, 2021. In Session Laws of Colorado 2021, **add** (1.5) to section 2 of chapter 475, (SB 21-076), as follows:

Section 2. **Appropriation.** (1.5) ANY MONEY APPROPRIATED IN SUBSECTION (1) OF THIS SECTION NOT EXPENDED PRIOR TO JULY 1, 2022, IS FURTHER APPROPRIATED TO THE DEPARTMENT FOR THE 2022-23 STATE FISCAL YEAR FOR THE SAME PURPOSES.

SECTION 6. 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, 2022