

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING AN INCOME TAX CREDIT FOR EMPLOYER ASSISTANCE TO EMPLOYEES IN MAKING A HOME PURCHASE.

Prime Sponsors: Representative Bird
Senator Zenzinger

JBC Analyst: Justin Brakke
Phone: 303-866-4958
Date Prepared: April 24, 2023

Appropriation Items of Note

Appropriation Required/Not Required/Already Added to Bill, No Amendment in Packet

General Fund/TABOR Impact

New Cash Fund (with Continuous Appropriation)

Significant Cost Increase in Second (or Third) Year

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 XX/XX/XX.

	No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
XXX	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

If "No Change"

The XXX Committee Report (XX/XX/XX) includes amendments to the bill, however, Legislative Council Staff and JBC Staff agree that the committee amendments do not change the fiscal impact of the bill.

OR:

If "Update"

The XXX Committee Report (XX/XX/XX) ... *describe what in the Committee Report and/or what new information or technical issues cause the appropriation to change. Make sure to include whether or not the Fiscal Note Analyst agrees or disagrees with you.*

OR:

If "Non-Concurrence"

If the Non-Concurrence box is checked explain why.

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
J.XXX	Staff-prepared appropriation amendment
L.XXX	Bill Sponsor amendment - does not change fiscal impact
L.XXX/J.000	Bill Sponsor amendment - changes fiscal impact <i>and</i> appropriation

OR:

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.

OR:

The bill includes an appropriation clause that...

OR:

The bill includes an appropriation clause that *(describe its deficiency)*.

OR:

The bill neither requires nor contains an appropriation clause for FY 20XX-YY.

Description of Amendments in This Packet

J.00X Staff has prepared amendment **J.XXX** (attached) to add a provision appropriating a total of \$___ to the Department of ___ for FY 20XX-YY, including \$___ General Fund and \$___ cash/reappropriated funds from _____. This provision also states that the appropriation is based on the assumption that the Department will require an additional YY.Y FTE <and/or the Department will receive \$___ federal funds to implement the act>.

OR:

J.00X Staff has prepared amendment **J.XXX** (attached) to change the existing clause to appropriate....

OR:

L.00X Bill Sponsor amendment **L.XXX** (attached) ...

OR:

L.XXX and J.YYY

Bill Sponsor amendment **L.XXX** (attached) ...

Points to Consider

Subheading

HB23-1189

JBC Staff Analysis

1. List the points to consider.

OR:

None.

Use subheadings from Chapter 11, Appendix C of Training Manual:

General Fund Impact

Future Fiscal Impact

Revenue Source

Related Budget Information

Future Budget Processes

Technical Issues

Timing Issues

Legislative Authority

TABOR/ Excess State Revenues Impact

**Legislative Intent - use with caution*

**Local Fiscal Impact - use with caution*

**Other Potential or Unquantifiable Fiscal Impacts - use with caution*