

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING AN INCOME TAX CREDIT FOR AN EMPLOYER RELATED TO AN EMPLOYEE'S PAID LEAVE OF ABSENCE FOR THE PURPOSE OF MAKING AN ORGAN DONATION, AND, IN CONNECTION THEREWITH, ENACTING THE "LIVING ORGAN DONOR SUPPORT ACT".

Prime Sponsors: Representative Garnett
Senator Gardner

JBC Analyst: Alfredo Kemm
Phone: 303-866-2062
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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 05/01/18.

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

Future Fiscal Impact

The bill is anticipated to reduce General Fund revenues by \$55,000 in FY 2019-20 and by \$114,000 in FY 2020-21 and subsequent years.

The bill requires an appropriation of \$6,290 General Fund to the Department of Revenue in FY 2020-21.