



Legislative  
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**FINAL  
FISCAL NOTE**

**Drafting Number:** LLS 19-1107      **Date:** August 2, 2019  
**Prime Sponsors:** Sen. Rankin; Zenzinger      **Bill Status:** Signed into Law  
 Rep. Esgar; Ransom      **Fiscal Analyst:** Meredith Moon | 303-866-2633  
 Meredith.Moon@state.co.us

**Bill Topic:** GENERAL FUND TRANSFER TO HIGHWAY USERS TAX FUND

**Summary of Fiscal Impact:**

<input checked="" type="checkbox"/> State Revenue	<input type="checkbox"/> TABOR Refund
<input checked="" type="checkbox"/> State Expenditure	<input checked="" type="checkbox"/> Local Government
<input checked="" type="checkbox"/> State Transfer	<input checked="" type="checkbox"/> School District

**Joint Budget Committee.** On July 1, 2019, this bill transfers \$100 million from the General Fund to the Highway Users Tax Fund to be distributed to the State Highway Fund in the Colorado Department of Transportation (CDOT) and local governments.

**Appropriation Summary:** No appropriation is required. The State Highway Fund is continuously appropriated to CDOT.

**Fiscal Note Status:** The final fiscal note reflects the enacted bill.

**Table 1  
State Fiscal Impacts Under SB 19-262**

		FY 2019-20	FY 2020-21
<b>Revenue</b>	<b>Total</b>	-	-
<b>Expenditures</b>	State Highway Fund	up to \$60 million	-
		<b>up to \$60 million</b>	-
<b>Transfers</b>	General Fund	(\$100 million)	-
	Highway Users Tax Fund	\$100 million	-
	<b>Total</b>	<b>\$0</b>	-
<b>TABOR Refund</b>		-	-

## **Summary of Legislation**

On July 1, 2019, this bill transfers \$100 million from the General Fund to the Highway Users Tax Fund (HUTF). These funds will be allocated based on the HUTF's second stream allocation formula, which distributes 60 percent to the State Highway Fund in the Colorado Department of Transportation (CDOT), 22 percent to counties, and 18 percent to municipalities.

## **State Transfers**

In FY 2019-20 only, this bill requires a \$100 million transfer be made from the General Fund to Highway Users Tax Fund.

## **State Expenditures**

Under the bill, the State Highway Fund within CDOT receives 60 percent of the HUTF transfer, or \$60 million in FY 2019-20. Funding will be spent at the discretion of the state Transportation Commission.

## **Local Government**

Local governments will receive \$40 million of the HUTF funding under the bill. Based on the second stream distribution formula, counties will receive \$22 million and municipalities will receive \$18 million. Allocations to individual counties and municipalities will be based on a current statutory formula. Local governments may expend these funds for transportation projects only.

## **Effective Date**

The bill was signed into law by the Governor and took effect on June 3, 2019.

## **State and Local Government Contacts**

Counties                      Municipalities                      Transportation