

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE CREATION OF THE LEGISLATIVE OVERSIGHT COMMITTEE CONCERNING TAX POLICY.

Prime Sponsors: Senator Tate
Reps. Benavidez and Bockenfeld

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Appropriation Items of Note

Appropriation Required, Amendment in Packet

General Fund/TABOR Impact

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 03/04/20.

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
J.001	Staff-prepared appropriation amendment
J.002	Staff-prepared appropriation amendment

Current Appropriations Clause in Bill

The bill requires but does not contain an appropriation clause.

Description of Amendments in This Packet

J.001 Staff has prepared amendment **J.001** (attached) to add a provision appropriating a total of \$5,645 General Fund to the Legislative Department FY 2020-21.

The Legislative Council Staff (LCS) Revised Fiscal Note identifies a required appropriation of \$80,222, that includes \$74,577 for staff resources for Legislative Council and the Office of

Legislative Legal Services and \$5,645 for legislator per diem and travel. However, the bill includes a provision that specifies that legislative support staff shall be provided as deemed appropriate by the directors within existing appropriations. This provision appears to restrict an appropriation for staff resources. Amendment **J.001** limits the appropriation to legislator per diem and travel only.

J.002 Staff has prepared amendment **J.002** (attached) to add a provision appropriating a total of \$80,222 General Fund to the Legislative Department for FY 2020-21. This provision also states that the appropriation is based on the assumption that the Department will require an additional 1.1 FTE.

Amendment **J.002** comports with all costs identified in the LCS Revised Fiscal Note.

The Committee may adopt either J.001 or J.002. For additional information, see the *Technical Issues* item in the Points to Consider section below.

Points to Consider

General Fund Impact

The Joint Budget Committee (JBC) is developing a budget package for FY 2020-21. This bill requires a General Fund appropriation of \$5,465 or \$80,222 for FY 2020-21, reducing the General Fund available for other FY 2020-21 appropriations by this amount.

Technical Issues

The bill includes a provision which restricts an appropriation for legislative staff to staff and support the work of the Committee. With the appropriation restriction provision as included, either:

- the Committee will be provided with no legislative staff support; or
- legislative staff agencies will be expected to request funding through the budget process to provide support at the cost identified in the LCS Revised Fiscal Note, nullifying the intent of the provision for cost savings.

If the Appropriations Committee wishes to ensure that the Committee is staffed and supported by legislative staff offices, the restriction provision should be removed and an appropriation added to provide for the costs identified in the LCS Revised Fiscal Note.