

**JBC STAFF FISCAL ANALYSIS  
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING REDUCTIONS TO CERTAIN TAXPAYERS' STATE INCOME TAX LIABILITY RELATED TO STATE TAX LAW CHANGES MADE IN 2020.

Prime Sponsors: Reps. Weissman and Sirota  
Sens. Moreno and Hansen

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**Appropriation Items of Note**

**Appropriation Required, Amendment in Packet**

**General Fund Impact**

**Fiscal Impact of Bill as Amended to Date**

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 01/13/21.

	<b>No Change:</b> Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	<b>Update:</b> Fiscal impact has changed due to <i>new information or technical issues</i>
<b>XXX</b>	<b>Update:</b> Fiscal impact has changed due to <i>amendment adopted</i> after LCS Fiscal Note was prepared
	<b>Non-Concurrence:</b> JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

The House Finance Committee Report (01/13/21) includes amendments to the bill. Legislative Council Staff and JBC Staff agree that the committee amendments change the fiscal impact of the bill beginning in FY 2025-26. The committee amendments do not change the appropriation required by the bill.

**Amendments in This Packet for Consideration by Appropriations Committee**

<b>Amendment</b>	<b>Description</b>
J.001	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 \$130,254

## HB21-1002

## JBC Staff Analysis

General Fund to the Department of Revenue for FY 2020-21 and \$96,905 General Fund to the Department of Revenue for FY 2021-22. This provision also states that the appropriation is based on the assumption that the Department will require an additional 2.6 FTE in FY 2020-21 and an additional 0.7 FTE in FY 2021-22 to implement the act.

### Points to Consider

#### *General Fund Impact*

The Joint Budget Committee (JBC) is considering department requests for mid-year changes to the FY 2020-21 budget and developing a budget proposal for 2021-22. The passage of this bill will reduce the amount of General Fund available for other purposes by \$24.3 million in FY 2020-21 and \$24.0 million in FY 2021-22.

In addition, this bill requires a General Fund appropriation of \$130,254 for FY 2020-21 and \$96,905 for FY 2021-22, reducing the General Fund available for other purposes by these amounts.