

**JBC STAFF FISCAL ANALYSIS  
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE AUTHORITY OF THE DEPARTMENT OF REVENUE TO TAKE ACTION AGAINST CERTAIN DOCUMENTS, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

Prime Sponsors: Reps. Herod and Gray  
Sens. Moreno and Rodriguez

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**Appropriation Items of Note**

**Appropriation Already Added to Bill, Amendment in Packet**

**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 05/26/21.

	<b>No Change:</b> Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
<b>XXX</b>	<b>Update:</b> Fiscal impact has changed due to <i>new information or technical issues</i>
	<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 Legislative Council Staff Revised Fiscal Note (05/26/21) identifies a required appropriation of \$211,500 cash funds from the DRIVES Vehicle Services Account to the Department of Revenue for FY 2021-22. This appropriation should be from the Licensing Services Cash Fund, as opposed to the DRIVES Vehicle Services Account. Legislative Council Staff and JBC Staff agree on this assessment.

The Senate Finance Committee Report (05/26/21) 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.

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

Amendment	Description
J.003	Staff-prepared appropriation amendment

**Current Appropriations Clause in Bill**

The bill includes an appropriation clause that appropriates \$211,500 from the Licensing Services

## HB21-1314

## JBC Staff Analysis

Cash Fund to the Department of Revenue for FY 2021-22, reduces the cash funds appropriation in the 2021 Long Bill from various fees and cost recoveries to the Judicial Department for Trial Court Programs by \$1,107,723 and appropriates \$1,107,723 from the Marijuana Tax Cash Fund to the Judicial Department for Trial Court Programs for FY 2021-22. As identified in the Legislative Council Staff Revised Fiscal Note (05/26/21), the decrease and corresponding appropriation to the Judicial Department should be \$553,862 instead of \$1,107,723.

### Description of Amendments in This Packet

**J.003** Staff has prepared amendment **J.003** (attached) to update the existing appropriation clause such that the cash funds appropriation in the 2021 Long Bill from various fees and cost recoveries to the Judicial Department for Trial Court Programs is reduced by \$553,862 and \$553,862 is appropriated from the Marijuana Tax Cash Fund to the Judicial Department for FY 2021-22.

### Points to Consider

#### *Marijuana Tax Cash Fund Impact*

The Joint Budget Committee has proposed a budget package for FY 2021-22 based on the March 2021 Legislative Council Staff revenue forecast. The budget package leaves approximately \$20.4 million available for appropriation or transfer from the Marijuana Tax Cash Fund for FY 2021-22, based on that revenue forecast. This bill requires transfers of \$912,000 and appropriations of \$553,862 from the Marijuana Tax Cash Fund for FY 2021-22, reducing the anticipated balance by the same amount.