



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

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| Drafting Number: | LLS 22-0822 | Date: | March 29, 2022 |
| Prime Sponsors: | Rep. Pico; Woodrow Sen. Woodward | Bill Status: | House Trans. & Local Govt. |
| | | Fiscal Analyst: | David Hansen 303-866-2633 David.Hansen@state.co.us |

Bill Topic: CORRECT DEFECTS WITH GAS & SPECIAL FUEL TAX

Summary of Fiscal Impact: **No fiscal impact.** The bill corrects defects in the definitions for gasoline and special fuel tax. The bill has no impact on state or local government revenue or expenditures and is assessed as having no fiscal impact.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill, as recommended by the Statutory Revision Committee.

Summary of Legislation

The bill corrects defects in the statutory definitions for gasoline and special fuel tax. The first correction adds the phrase “and special fuel” to a reference to gasoline when defining a bulk transfer and terminal system, consistent with other instances in the definition. The second adds aviation fuel subject to tax back to the definition of gasoline due to its inadvertent removal with House Bill 21-1322.

Background

House Bill 21-1322 eliminated the allowance for up to three tax-deferred transactions before fuel tax was imposed and made modifications to remove obsolete or duplicative provisions, make clarifications, and codify fuel tax collection practices.¹

Assessment of No Fiscal Impact

The bill addresses defects and makes non-substantive changes to statute. It has no impact on state or local government revenue or expenditures and is assessed as having no fiscal impact.

¹ <https://leg.colorado.gov/bills/hb21-1322>

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State and Local Government Contacts

Information Technology
Personnel

Labor
Revenue