

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING TAXATION OF THE INCOME OF INDIVIDUALS WHO ARE NOT COLORADO RESIDENTS BUT WHO RECEIVE COMPENSATION FOR EMPLOYMENT DUTIES PERFORMED IN COLORADO, AND, IN CONNECTION THEREWITH, ESTABLISHING CRITERIA FOR EXEMPTING FROM STATE INCOME TAX AND RELATED INCOME TAX WITHHOLDING REQUIREMENTS CERTAIN WAGE OR SALARY INCOME EARNED WITHIN THE STATE BY SUCH INDIVIDUALS.

Prime Sponsors: Representative DelGrosso

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Date Prepared: February 25, 2013

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Revised Note (attached) reflects the fiscal impact of the bill as of 02/13/13.

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
None.	

Current Appropriations Clause in Bill

The bill neither requires nor contains an appropriation clause for FY 2013-14.

Points to Consider

None.