

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE REMITTANCE OF THE MARKETING AND PROMOTION TAX COLLECTED BY LODGING ESTABLISHMENTS IN A LOCAL MARKETING DISTRICT, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

Prime Sponsors: Representative Singer
Senator Lundberg

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Date Prepared: April 11, 2014

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 01/15/14.

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

The House Appropriations Committee Report (02/28/14), The House on Second Reading (02/28/14), and the Senate Finance Committee Report (03/13/14) include amendments to the bill, however, Legislative Council Staff and JBC Staff agree that the 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 provides \$14,811 General Fund to the Department of Revenue for FY 2014-15 to reprogram the Department’s computer systems to implement the bill. However, the appropriation clause does not access the set-aside General Fund dollars to fund 2014 legislation.

Description of Amendments in This Packet

J.003 Staff has prepared amendment **J.003** (attached) to change the existing clause to insert a provision to access set-aside moneys to offset the FY 2014-15 General Fund appropriation to the Department of Revenue pursuant to direction from the Chairmen of the Appropriations Committees. The Joint Budget Committee’s FY 2014-15 budget package includes \$20.0

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million General Fund that has been set aside to fund 2014 legislation. Amendment J.003 also fixes a technical error in the appropriation clause.

Points to Consider

General Fund Impact

The Joint Budget Committee has proposed a budget package for FY 2014-15 based on the March 2014 Office of State Planning and Budgeting revenue forecast. The budget package allocates \$20.0 million General Fund to be available to fund 2014 legislation; if the full \$20.0 million is not used to fund legislation, it will be credited to the Controlled Maintenance Trust Fund.