

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE EXEMPTION FROM STATE INCOME TAX OF INCOME THAT IS EARNED BY A NONRESIDENT INDIVIDUAL WORKING TEMPORARILY IN THE STATE TO ASSIST WITH DISASTER EMERGENCY RELIEF ACTIVITIES.

Prime Sponsors: Reps. Nordberg and Saine
Sens. Kefalas and Lundberg

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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 02/24/14.

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

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
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 \$30,900 General Fund to the Department of Revenue for FY 2014-15 to reprogram the Department’s computer systems to implement the bill.

Points to Consider

General Fund Impact

The general appropriations bill for FY 2014-15 has not yet been introduced. This bill requires a General Fund appropriation of \$30,900 for FY 2014-15, reducing the amount of General Fund available for other existing programs.