

**JBC STAFF FISCAL ANALYSIS  
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING AN INCREASE IN THE PERCENTAGE OF A LANDOWNER'S COSTS INCURRED IN PERFORMING WILDFIRE MITIGATION MEASURES THAT MAY BE CLAIMED BY THE LANDOWNER FOR PURPOSES OF THE WILDFIRE MITIGATION INCOME TAX DEDUCTION.

Prime Sponsors: Representative Lee  
Senator Scott

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Date Prepared: May 4, 2015

**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 04/27/15.

<b>XXX</b>	<b>No Change:</b> Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	<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

**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 2015-16.

**Points to Consider**

*General Fund Impact*

The Joint Budget Committee has proposed a budget package for FY 2015-16 based on the March 2015 Legislative Council Staff revenue forecast. The budget package allocates a total of \$19.7 million General Fund for 2015 legislation, including \$18.5 million to be available for appropriations plus \$1.2 million for the associated 6.5 percent statutory reserve. If this amount is not used to fund legislation, it will remain in the General Fund reserve.