

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING A SALES AND USE TAX EXEMPTION FOR DYED DIESEL.

Prime Sponsors: Representative Becker, J.
Senator Sonnenberg

JBC Analyst: Scott Thompson
Phone: 303-866-2061
Date Prepared: February 3, 2015

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 01/15/15.

	No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
XXX	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 Finance Committee Report (01/21/15) removed the provision in the bill that exempted dyed diesel fuel from sales and use tax imposed by home-rule cities and counties. Legislative Council Staff and JBC Staff agree that the local impact of the bill described in the Fiscal Note, which was minimal, will no longer exist for home-rule cities and counties.

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

None.