

**JBC STAFF FISCAL ANALYSIS  
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE CREATION OF THE TAX EXPENDITURE EVALUATION COMMITTEE OF THE SENATE AND HOUSE OF REPRESENTATIVES, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

Prime Sponsors: Reps. Becker K. And Saine  
Sens. Hill and Johnston

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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 04/24/15.

<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**

<b>Amendment</b>	<b>Description</b>
None	

**Current Appropriations Clause in Bill**

The bill includes an appropriation clause that appropriates a total of \$546,114 General Fund to the Legislative Department for FY 2015-16. This provision also states that the appropriation is based on the assumption that the Department will require an additional 5.6 FTE to implement the act. The moneys are to be used by the Office of the State Auditor to produce a tax expenditure review for the Tax Expenditure Evaluation Committee established by this bill, as well as to staff the Committee.

**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 \$18.5 million General Fund to be available to fund 2015 legislation. If the full \$18.5 million is not used to fund legislation, it will remain in the General Fund reserve.