

Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 26-0645.01 Craig Harper x3481

HOUSE BILL 26-1168

HOUSE SPONSORSHIP

Sirota, Brown, Taggart

SENATE SPONSORSHIP

Bridges, Amabile, Kirkmeyer

House Committees
Appropriations

Senate Committees

A BILL FOR AN ACT
101 **CONCERNING A SUPPLEMENTAL APPROPRIATION TO THE DEPARTMENT**
102 **OF REVENUE.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

Supplemental appropriations are made to the department of revenue.

1 *Be it enacted by the General Assembly of the State of Colorado:*

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

1 **SECTION 1. Appropriation to the department of revenue for**
2 **the fiscal year beginning July 1, 2025.** In Session Laws of Colorado
3 2025, section 2 of chapter 476, (SB 25-206), **amend** Part XX as follows:

4 **Section 2. Appropriation.**

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$

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PART XX

DEPARTMENT OF REVENUE

(1) EXECUTIVE DIRECTOR'S OFFICE

(A) Administration and Support

Personal Services	21,169,941	9,305,854	3,557,533 ^a	8,306,554 ^b
	20,919,941	9,055,854		
	(202.6 FTE)			
Health, Life, and Dental	23,958,192	10,442,285	13,413,341 ^a	102,566 ^b
	24,551,694	10,643,029	13,803,119 ^a	105,546 ^b
Short-term Disability	91,492	41,189	49,935 ^a	368 ^b
Paid Family and Medical				
Leave Insurance	584,241	264,787	317,087 ^a	2,367 ^b

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
			\$	\$	\$	\$	\$
1	Unfunded Liability						
2	Amortization Equalization						
3	Disbursement Payments	12,983,142	5,884,150		7,046,382 ^a		52,610 ^b
4	Salary Survey	3,538,396	1,614,887		1,909,039 ^a		14,470 ^b
5	Step Pay	863,127	328,160		532,804 ^a		2,163 ^b
6	PERA Direct Distribution	2,358,908	1,132,328		1,226,580 ^a		
7	Shift Differential	194,438			194,438 ^a		
8	Workers' Compensation	439,608	167,660		271,948 ^a		
9	Operating Expenses	3,945,448	2,678,401		1,243,197 ^a		23,850 ^b
10		3,820,448	2,553,401				
11	Postage	458,402	283,346		175,056 ^a		
12	Legal Services	6,167,197	3,241,209		2,925,988 ^a		
13	Administrative Law Judge						
14	Services	11,373			11,373 ^a		

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
			\$	\$	\$	\$	\$
1	Payment to Risk						
2	Management and Property						
3	Funds	820,278	311,884		508,394 ^a		
4	Vehicle Lease Payments	1,047,509	141,451		906,058 ^a		
5		853,472	115,256		738,216 ^a		
6	Leased Space	7,289,345	909,496		6,379,849 ^a		
7		7,164,345	784,496				
8	Capitol Complex Leased						
9	Space	73,921	30,915		43,006 ^a		
10	Payments to OIT	23,373,032	11,909,223		11,463,809 ^a		
11		23,070,100	11,754,879		11,315,221 ^a		
12	Digital Trunk Radio						
13	Payments	138,247			138,247 ^a		
14	CORE Operations	199,018	75,925		123,093 ^a		

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	Utilities	83,703			83,703 ^a		
2		109,788,958					
3		109,385,491					
4							

^a Of these amounts, it is estimated that \$1,157,402 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S., \$1,406,357 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., \$65,046 shall be from the Electronic Transactions Fund created in Section 42-1-234(4)(a), \$1,987 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$1,600 shall be from the Feeding Colorado Fund created in Section 39-22-5303 (1), C.R.S., and ~~\$49,888,468~~ \$49,961,816 shall be from various sources of cash funds.

^b Of these amounts, it is estimated that ~~\$6,858,207~~ \$6,861,187 shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S., and \$1,646,741 shall be from statewide indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

11

12 (B) Hearings Division

13	Personal Services	3,641,627	3,641,627 ^a
14		(33.3 FTE)	
15	Operating Expenses	110,412	110,412 ^a

APPROPRIATION FROM						
ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

Indirect Cost Assessment 222,226 222,226^a

3,974,265

222,226^a

^a Of these amounts, it is estimated that \$483,851 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., \$246,228 shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), and \$3,244,186 shall be from various sources of cash funds.

~~113,763,223~~

113,359,756

(2) TAXATION BUSINESS GROUP

(A) Administration

Personal Services 635,608 615,257 20,351^a

635,608

615,257

20,351^a

(5.0 FTE)

(5.0 FTE)

12,543

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	Tax Administration IT						
2	System (GenTax) Support	7,868,539		7,748,553		119,986 ^b	
3	IDS Print Production	6,270,031		6,223,252		46,779 ^c	
4		14,786,721					
5							

^a Of this amount, it is estimated that \$18,720 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$1,631 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S.

^b Of this amount, \$10,000 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$109,986 shall be from the Decarbonization Tax Credits Administration Cash Fund created in Section 24-38.5-120 (2), C.R.S.

^c This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.

12 (B) Taxation Services

13	Personal Services	37,134,692	35,138,061	1,742,546 ^a	254,085 ^b
14		(431.3 FTE)			
15	Operating Expenses	4,841,409	4,818,262	23,147 ^a	

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	Joint Audit Program	352,259		352,259			
2	Mineral Audit Program	918,132				66,000 ^c	852,132(I) ^d
3							(10.2 FTE)
4	Document Management	5,679,805		5,677,198		2,607 ^e	
5		48,926,297					
6							

^a Of these amounts, \$1,031,135 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$227,361 shall be from the Decarbonization Tax Credits Administration Cash Fund created in Section 24-38.5-120 (2), C.R.S., \$146,235 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S., \$105,339 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1) C.R.S., with any unfunded amounts offset by General Fund per SB 18-141, \$6,000 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$29,217 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S., \$59,708 shall be from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund created in Section 24-22-115 (2)(a), C.R.S., \$51,853 shall be from Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., \$22,274 shall be from the Tobacco Tax Enforcement Cash Fund created in Section 39-28-107 (1)(b), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), and an estimated \$86,571 shall be from various sources of cash funds. Expenditures from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund do not constitute fiscal year spending for the purpose of Section 20 of Article X of the State Constitution.

^b Of these amounts, it is estimated that \$154,085 shall be from the Mineral Audit Program for programmatic indirect cost recoveries and \$100,000 shall be transferred from the Hospital Community Benefit Program in the Department of Health Care Policy and Financing per H.B. 23-1243.

APPROPRIATION FROM						
ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$

1 ^c Of this amount, \$65,500 shall be transferred from the State Board of Land Commissioners in the Department of Natural Resources, pursuant to Section 36-1-145 (2)(b), C.R.S., and
 2 \$500 shall be transferred from the Oil and Gas Conservation Commission in the Department of Natural Resources.

3 ^d This amount is anticipated to include \$690,227 for direct expenses and \$161,905 for programmatic indirect cost recoveries and is included for informational purposes.

4 ^e These amounts shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S.

6 **(C) Tax Conferee**

7 Personal Services	1,760,001	1,662,718	97,283 ^a
8		(13.6 FTE)	
9 Operating Expenses	60,905	60,905	
10	1,820,906		

12 ^a This amount shall be transferred from Governor - Lieutenant Governor - State Planning and Budgeting from the Economic Development Commission - General Economic Incentives
 13 and Marketing line item in Economic Development Programs and originated as user fees.

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	(D) Special Purpose						
2	Cigarette Tax Rebate	6,036,300		6,036,300(I) ^a			
3	Amendment 35 Distribution						
4	to Local Governments	873,102			873,102 ^b		
5	Old Age Heat and Fuel and						
6	Property Tax Assistance	11,128,945		11,128,945(I) ^c			
7	Commercial Vehicle						
8	Enterprise Sales Tax Refund	120,524			120,524 ^d		
9	Retail Marijuana Sales Tax						
10	Distribution to Local						
11	Governments	18,758,757		18,758,757(I) ^e			
12		36,917,628					
13							

^a Pursuant to Section 39-22-623 (1)(a)(II)(B), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation
^b subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

APPROPRIATION FROM						
ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

^b This amount shall be from the Tobacco Tax Cash Fund created in Section 24-22-117 (1)(a), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant to Section 21 of Article X of the State Constitution. This amount is thus not subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

^c Pursuant to Section 39-31-102 (1)(a), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

^d This amount shall be from the Commercial Vehicle Enterprise Tax Fund created in Section 42-1-225 (1), C.R.S.

^e Pursuant to Section 39-28.8-203 (1)(a)(V), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitations on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

102,451,552

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	(3) DIVISION OF MOTOR VEHICLES						
2	(A) Administration						
3	Personal Services	3,928,602	727,147		3,149,669 ^a		51,786 ^b
4		(40.9 FTE)					
5	Operating Expenses	530,668	63,731		463,547 ^a		3,390 ^b
6	DRIVES Maintenance and						
7	Support	10,069,326	18,000		10,051,326 ^a		
8		14,528,596					

^a Of these amounts, an estimated \$10,051,326 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S., and an estimated \$3,613,216 shall be from various sources of cash funds.

^b These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	(B) Driver Services						
2	Personal Services	29,013,349	3,550,791		25,339,576 ^a	122,982 ^b	
3		(426.9 FTE)					
4	Operating Expenses	2,654,959	414,260		2,230,529 ^a	10,170 ^b	
5		2,517,459	276,760				
6	Drivers License Documents	8,143,739	3,498		8,140,241 ^c		
7	Ignition Interlock Program	742,960			742,960 ^d		
8					(6.9 FTE)		
9	Indirect Cost Assessment	3,649,617			3,649,617 ^a		
10		44,204,624					
11		44,067,124					
12							

^a Of these amounts, an estimated \$17,394,480 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S., \$14,192 shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), C.R.S., and an estimated \$13,811,050 shall be from various sources of cash funds.

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$

1 ^bThese amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

2 ^cThis amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.

3 ^dThis amount shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), C.R.S.

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5 **(C) Vehicle Services**

6	Personal Services	3,736,892	558,687	3,178,205 ^a			
7		(54.9 FTE)					
8	Operating Expenses	408,920	28,587	380,333 ^a			
9	License Plate Ordering	13,715,065		13,715,065 ^b			
10	Motorist Insurance						
11	Identification Database						
12	Program	358,928		358,928 ^c			
13				(1.0 FTE)			
14	Emissions Program	1,312,850		1,312,850 ^d			
15				(15.0 FTE)			

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	Indirect Cost Assessment	583,975				583,975 ^a	
2		20,116,630					
3							

^a Of these amounts, an estimated \$2,433,824 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S., \$1,507,537 shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18)(c), C.R.S., and \$201,152 shall be from the Electronic Transactions Fund created in Section 42-1-234 (4)(a).

^b This amount shall be from the License Plate Cash Fund created in Section 42-3-301 (1)(b), C.R.S.

^c This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.

^d This amount shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18)(c), C.R.S.

(D) County Support Services

12	Operating Expenses	2,317,295	2,317,295 ^a
13	County Office Asset		
14	Maintenance	511,430	511,430 ^a

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	County Office						
2	Improvements	36,000				36,000 ^a	
3		2,864,725					
4							
5	^ These amounts shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.						
6							
7		81,714,575					
8		81,577,075					
9							
10	(4) SPECIALIZED BUSINESS GROUP						
11	(A) Administration						
12	Personal Services	1,213,998		8,427		875,942 ^a	329,629 ^b
13		(11.0 FTE)					
14	Operating Expenses	13,934		111		8,885 ^a	4,938 ^b
15		1,227,932					

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$

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2 ^a These amounts shall be from various sources of cash funds.

3 ^b These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and shall be transferred from the Limited Gaming Division in this department.

4
5
6 **(B) Limited Gaming Division**

7	Personal Services	14,052,041		14,052,041(I) ^a			
8				(138.0 FTE)			
9	Operating Expenses	1,996,196			1,996,196(I) ^a		
10	Payments to Other State						
11	Agencies	5,030,021			5,030,021(I) ^b		
12	Distribution to Gaming						
13	Cities and Counties	26,035,153			26,035,153(I) ^b		
14	Responsible Gaming Grant						
15	Program	4,220,000			4,220,000 ^c		

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	Indirect Cost Assessment	978,858			978,858(I) ^b		
2		52,312,269					
3							

^a Of these amounts, \$13,424,117 shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and is included for informational purposes pursuant to Section 9 (5)(b)(I) of Article XVIII of the State Constitution and Section 44-30-701 (1)(b)(I), C.R.S., which specify that the State Treasurer is authorized to pay all ongoing expenses of the Limited Gaming Commission related to the administration of Limited Gaming, and that such payments shall not be conditioned on any appropriation by the General Assembly, and \$2,624,120 shall be from the Sports Betting Fund created in Section 44-30-1509 (1)(a), C.R.S., which is continuously appropriated pursuant to Section 44-30-1509 (1)(b), C.R.S., and is included for informational purposes only.

^b These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and are included for informational purposes pursuant to Section 9 (5)(b)(I) of Article XVIII of the State Constitution and Section 44-30-701 (1)(b)(I), C.R.S., which specify that the State Treasurer is authorized to pay all ongoing expenses of the Limited Gaming Commission related to the administration of Limited Gaming, and that such payments shall not be conditioned on any appropriation by the General Assembly.

^c These amounts shall be from the Responsible Gaming Grant Program Cash Fund created in Section 44-30-1702 (8)(a), C.R.S.

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	(C) Liquor and Tobacco Enforcement Division						
2	Personal Services	5,480,060		205,030		5,275,030 ^a	
3		(65.4 FTE)					
4	Operating Expenses	539,856		6,965		532,891 ^a	
5	Indirect Cost Assessment	610,487				610,487 ^a	
6		6,630,403					
7							

^a Of these amounts, \$6,068,408 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., and \$350,000 shall be from the Tobacco Education Programs Fund created in Section 24-22-117 (2)(c)(I), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant to Section 21 of Article X of the State Constitution and thus is not subject to the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution and pursuant to Section 21 (4) of Article X of the State Constitution.

12	(D) Division of Racing Events						
13	Personal Services	1,480,809			1,480,809 ^a		
14					(11.7 FTE)		
15							

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	Operating Expenses	505,026			505,026 ^a		
2	Purses and Breeders Awards	1,400,000			1,400,000 ^b		
3	Indirect Cost Assessment	108,043			108,043 ^a		
4		3,493,878					
5							
6	a Of these amounts, an estimated \$2,017,878 shall be from the Racing Cash Fund created in Section 44-32-205 (1), C.R.S., and \$76,000 shall be from the Greyhound Welfare and						
7	Adoption Fund created in Section 44-32-701 (2)(a)(1.5)(B), C.R.S.						
8	b This amount shall be from racing tax revenues deposited into the Horse Breeders' and Owners' Awards and Supplemental Purse Fund created in Section 44-32-705 (1), C.R.S.						
9							
10	(E) Auto Industry Division						
11	Personal Services	3,201,721			3,201,721 ^a		
12					(32.3 FTE)		
13	Operating Expenses	325,446			325,446 ^a		
14	Indirect Cost Assessment	330,366			330,366 ^a		
15		3,857,533					

APPROPRIATION FROM							
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1							
2							
3							
4	(F) Marijuana Enforcement						
5	Marijuana Enforcement	16,897,960			16,897,960 ^a		
6					(158.6 FTE)		
7	Natural Medicine	1,584,633			1,584,633 ^b		
8					(19.0 FTE)		
9	Indirect Cost Assessment	1,493,859			1,493,859 ^a		
10		19,976,452					
11							

^a Of these amounts, \$14,891,819 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S. and \$3,500,000 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S.

^b This amount shall be from the Regulated Natural Medicine Division Cash Fund created in C.R.S. 44-50-601 (1)(a), C.R.S.

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	(G) Firearms Dealers Division						
2	Personal Services	2,008,131		1,800,131		208,000 ^a	
3		(23.7 FTE)					
4	Operating Expenses	239,936		239,936			
5		2,248,067					
6							
7		89,746,534					
8							

^a These amounts shall be from the Firearm Dealer Permit Cash Fund created in Section 18-12-401.5(2)(d) C.R.S.

10

11 **(5) STATE LOTTERY DIVISION**

12	Personal Services	11,033,214		11,033,214 ^a
13				(115.9 FTE)
14	Operating Expenses	1,655,676		1,655,676 ^a

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$
1	Payments to Other State						
2	Agencies	239,410			239,410 ^a		
3	Marketing and						
4	Communications	18,200,000			18,200,000 ^a		
5	Multi-State Lottery Fees	177,433			177,433 ^a		
6	Vendor Fees	52,136,622			52,136,622 ^a		
7	Retailer Compensation	85,000,000			85,000,000 ^a		
8	Indirect Cost Assessment	923,329			923,329 ^a		
9		169,365,684					
10							
11	^a These amounts shall be from the Lottery Fund created in Section 44-40-111 (1), C.R.S.						
12							
13							
14	TOTALS PART XX	\$557,041,568	\$154,621,461^a		\$392,122,764^b	\$9,445,211	\$852,132^c
15	(REVENUE)	\$556,500,601	\$154,004,166^a		\$392,196,112^b	\$9,448,191	

APPROPRIATION FROM						
ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$

1

2 ^a Of this amount, \$35,924,002 contains an (I) notation and is included as information for the purpose of complying with the limitation on state fiscal year spending imposed by Section
 3 20 of Article X of the State Constitution. These amounts are continuously appropriated by a permanent statute, and shall not be deemed to be an appropriation subject to the limitations
 4 of Section 24-75-201.1, C.R.S.

5 ^b Of this amount, \$48,102,988 contains an (I) notation.

6 ^c This amount contains an (I) notation.

7

1 **SECTION 2. Safety clause.** The general assembly finds,
2 determines, and declares that this act is necessary for the immediate
3 preservation of the public peace, health, or safety or for appropriations for
4 the support and maintenance of the departments of the state and state
5 institutions.