

**JBC STAFF FISCAL ANALYSIS  
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING AUTHORIZATION FOR CERTAIN PERSONS LICENSED TO SELL ALCOHOL BEVERAGES AT RETAIL TO SELL ALCOHOL BEVERAGES FOR CONSUMPTION OFF THE LICENSED PREMISES.

Prime Sponsors: Senator Roberts  
Reps. Lindstedt and Pugliese

JBC Analyst: Jon Catlett  
Phone: 303-866-4386  
Date Prepared: March 6, 2024

**Appropriation Items of Note**

**Appropriation Not Required, No Amendment in Packet**

**Tabor Impact**

**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 01/23/2024.

XXX	<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 20XX-YY.

**Points to Consider**

*TABOR/ Excess State Revenues Impact*

If the March 2024 revenue forecast adopted by the Joint Budget Committee (JBC) projects a TABOR surplus liability for FY 2024-25 or FY 2025-26, these sums must be refunded to taxpayers out of the General Fund. Legislation that increases non-exempt revenue (such as cash funds) to the State will

**SB24-020****JBC Staff Analysis**

further increase the TABOR refund made out of the General Fund, reducing the amount of General Fund available for programs.

The JBC is developing a budget package for FY 2024-25. This bill is estimated to have no cash fund revenue impact in FY 2024-25 but is projected to increase cash fund revenue by \$26,180 in FY 2025-26, which will reduce the available General Fund by an equal if the State has a TABOR surplus liability in FY 2025-26.