

**JBC Staff Fiscal Analysis**  
**House Appropriations Committee**

Concerning the determination of the extent of the availability of income tax credits that are contingent upon the compound annual growth rate.

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**Prime Sponsors:**

Representatives Sirota; Taggart  
Senators Bridges; Kirkmeyer

**Date Prepared:**

April 30, 2025

**JBC Analyst:**

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**Fiscal Impacts**

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Appropriation Not Required, No Amendment in Packet

General Fund/TABOR Impact

**Fiscal Note Status**

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The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/29/25.

**No Change:** Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill.

**Amendments in This Packet**

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None.

**Current Appropriations Clause in Bill**

The bill neither requires nor contains an appropriation clause.

**Points to Consider**

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None.