



**Legislative Council Staff**  
*Nonpartisan Services for Colorado's Legislature*

## Final Fiscal Note

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<b>Drafting Number:</b>	LLS 23-0734	<b>Date:</b>	August 31, 2023
<b>Prime Sponsors:</b>	Sen. Ginal; Pelton B. Rep. Epps	<b>Bill Status:</b>	Signed into Law

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**Bill Topic:** **CORRECTION TAX STATUTE CROSS REFERENCES**

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<b>Summary of Fiscal Impact:</b>	<b>No fiscal impact.</b> The bill makes nonsubstantive corrections to cross references in the tax statutes. It does not impact the revenue or expenditures or any state or local agency, and is assessed as having no fiscal impact.
<b>Appropriation Summary:</b>	No appropriation is required.
<b>Fiscal Note Status:</b>	The fiscal note reflects the enacted bill.

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### Summary of Legislation

The bill makes nonsubstantive corrections to cross references in the tax statutes. Specifically, the bill corrects cross references found in Sections 39-21-119, 39-22-104, and 39-26-102, C.R.S.

### Assessment of No Fiscal Impact

The bill does not change the revenue or expenditures of any state or local government agency, and thus is assessed as having no fiscal impact.

### Effective Date

The bill was signed into law by the Governor on June 5, 2023, and it took effect on August 7, 2023.

### State and Local Government Contacts

Office of Legislative Legal Services