

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$
<b>SECTION 14. Appropriation to the department of revenue for the fiscal year beginning July 1, 2025.</b> In Session Laws of Colorado 2025, section 2 of chapter 476, (SB 25-206), <b>amend</b> Part XX (2)(B) as Part XX and the affected totals are amended by section 1 of HB 26-1168 as follows:						
Section 2. <b>Appropriation.</b>						
<b>PART XX</b>						
<b>DEPARTMENT OF REVENUE</b>						
<b>(2) TAXATION BUSINESS GROUP</b>						
<b>(B) Taxation Services</b>						
Personal Services	37,134,692	35,138,061		1,742,546 <sup>a</sup>	254,085 <sup>b</sup>	
	36,884,692	34,888,061				
	(431.3 FTE)					
Operating Expenses	4,841,409	4,818,262		23,147 <sup>a</sup>		
	6,016,409	5,993,262				
Joint Audit Program	352,259	352,259				
Mineral Audit Program	918,132				66,000 <sup>c</sup>	852,132(I) <sup>d</sup>
						(10.2 FTE)
Document Management	5,679,805	5,677,198		2,607 <sup>c</sup>		
	<u>48,926,297</u>					
	49,851,297					

<sup>a</sup> 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.

<sup>b</sup> 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.

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

° 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 \$500 shall be transferred from the Oil and Gas Conservation Commission in the Department of Natural Resources.

<sup>d</sup> 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.

° 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.

<b>TOTALS PART XX (REVENUE)</b>	<del>\$556,500,601</del>	<del>\$154,004,166*</del>		\$392,196,112 <sup>b</sup>	\$9,448,191	\$852,132 <sup>c</sup>
	<u>\$557,425,601</u>	<u>\$154,929,166<sup>a</sup></u>				

<sup>a</sup> 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 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 of Section 24-75-201.1, C.R.S.

<sup>b</sup> Of this amount, \$48,102,988 contains an (I) notation.

<sup>c</sup> This amount contains an (I) notation.