

JBC Staff Fiscal Analysis
Senate Appropriations Committee

Concerning a voluntary contribution of all or a portion of an income tax refund as a donation to the animal protection fund, and, in connection therewith, making an appropriation.

Prime Sponsors:

Representatives Duran; Armagost
Senator Roberts; Pelton R.

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JBC Analyst:

Jon Catlett
303-866-4386

Fiscal Impacts

Appropriation Already Added to Bill, No Amendment in Packet

New Cash Fund with Continuous Appropriation

Fiscal Note Status

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 03/20/25.

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

The reengrossed bill includes a committee amendment that was adopted on second reading in the House (04/015/25), however, Legislative Council Staff and JBC Staff agree that the amendment does not change the fiscal impact of the bill.

Amendments in This Packet

None.

Current Appropriations Clause in Bill

The bill includes an appropriations clause appropriating \$11,606 cash funds from the Animal Protection Fund to the Department of Revenue for FY 2025-26.

Points to Consider

Legislative Appropriation Authority

The bill converts the Animal Protection Fund from annually appropriated to continuously appropriated.

Continuous spending authority, also known as continuous appropriation, allows state agencies to spend money for statutorily specified purposes up to the total amount available in a specified fund source without seeking further legislative approval through the budget process.

The term appropriation is broadly understood as expressing or conveying legal spending authority. However, the term appropriation also inherently expresses fundamental legislative fiscal authority by communicating a limit on or maximum amount of spending from a specified fund source for a defined period such as a fiscal year. While continuous spending authority also expresses or conveys legal spending authority it does so by eliminating legislative fiscal authority and oversight.

An annual appropriation provides a limit on spending authority, while a continuous appropriation provides unlimited spending authority. This method of funding moves these expenditures off-budget, and thus expenditures are not reported or accounted for through the budget process.

Is it necessary for the Department of Agriculture to not seek annual authority from the General Assembly to spend money from the Animal Protection Fund?