

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

SECTION 14. Appropriation to the department of the treasury for the fiscal year beginning July 1, 2024. In Session Laws of Colorado 2024, section 2 of chapter 519, (HB 24-1430), **amend** Part XXIII (3) and the affected totals, as Part XXIII (3) and the affected totals are amended by section 1 of SB 25-110, as follows:

Section 2. Appropriation.

**PART XXIII
DEPARTMENT OF THE TREASURY**

(3) SPECIAL PURPOSE

Senior Citizen and Disabled Veteran Property Tax Exemption	175,301,704	175,301,704(I) ^a			
Household Financial Recovery Program	200,000	200,000			
Business Personal Property Tax Exemption	17,768,619	17,768,619(I) ^b			
Highway Users Tax Fund - County Payments	209,464,904			209,464,904(I) ^c	
Highway Users Tax Fund - Municipality Payments	136,340,258			136,340,258(I) ^c	
Property Tax Reimbursement for Property Destroyed by Natural Cause	1,000,000 500,000	1,000,000 500,000			
Lease Purchase of Academic Facilities Pursuant to Section 23-19.9-102, C.R.S.	17,437,100				17,437,100(I) ^d
Lease Purchase of Academic Facilities Pursuant to Section 24-82-803, C.R.S.	4,753,000				4,753,000(I) ^e

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Public School Fund Investment Board Pursuant to Section 22-41-102.5, C.R.S.	1,760,000				1,760,000 ^f		
S.B. 17-267 Collateralization Lease Purchase Payments	150,000,000		100,000,000		50,000,000 ^g		
Direct Distribution for Unfunded Actuarial Accrued PERA Liability	225,000,000		165,371,147(I) ^j			59,628,853(I) ^h	
Law Enforcement Officers' and Firefighters' Continuation of Health Benefits Program	<u>150,000</u>				150,000 ⁱ		
		939,175,585					
		938,675,585					

^a Pursuant to Section 3.5 (3) of Article X of the State Constitution, this amount is not subject to the limitation on General Fund appropriations set forth in Section 24-75-201.1 (1)(a), C.R.S., because enactment of this constitutional provision by the people of Colorado constitutes voter approval of a weakening of such limitation. This amount reflects the estimate of the money that shall be paid to fully reimburse counties pursuant to Section 39-3-207 (4)(a), C.R.S., for lost property tax revenues as a result of property owners claiming the exemption.

^b This amount is not subject to the limitation on General Fund appropriations set forth in Section 24-75-201.1 (1)(a), C.R.S., because it is not a state general fund appropriation. This amount reflects the estimate of the money that shall be paid to fully reimburse counties pursuant to Section 39-3-119.5 (3)(e), C.R.S., for the aggregate value of business personal property that is exempt from property tax.

^c These amounts represent estimated allocations from the Highway Users Tax Fund, created in Section 43-4-201 (1)(a), C.R.S. These estimates of revenue distributions to counties and municipalities pursuant to Sections 43-4-205, 207, and 208, C.R.S., are included for informational purposes and for the purpose of complying with the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

^d This amount shall be from funds transferred from the Lease Purchase of Academic Facilities line item in the Colorado Commission on Higher Education section of the Department of Higher Education pursuant to Section 23-19.9-102, C.R.S.

^e This amount shall be from funds transferred from the Senate Bill 20-219 Lease Purchase Payments line item in the Colorado Commission on Higher Education section of the Department of Higher Education pursuant to Section 24-82-803.

^f This amount shall be from interest or income earned on the investment of the money in the Public School Fund pursuant to Section 22-41-102 (3)(h)(I), C.R.S.

^g This amount shall be from various cash funds under the control of the Transportation Commission pursuant to Section 24-82-1303 (2)(d)(II), C.R.S.

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		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
^h This amount shall be from funds transferred from the Department of Personnel. Pursuant to Section 24-51-414 (5), C.R.S., this amount is included for informational purposes and for the purpose of complying with the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution and represents part of the estimated amount of the total distribution that is attributable to the state.						
ⁱ This amount shall be from the Law Enforcement Officers' and Firefighters' Continuation of Benefits Fund created in Section 24-36-122 (2)(a), C.R.S.						
^j Pursuant to Section 24-51-414 (5), C.R.S., this amount is included in the general appropriation bill for informational purposes and for the purpose of complying with the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution and represents the estimated amount of the total distribution that is attributable to public education from kindergarten through the twelfth grade.						

^a Of this amount, \$358,441,470 contains an (I) notation and \$193,070,323 is not subject to the limitation on General Fund appropriations imposed by Section 24-75-201.1 (1)(a) (III), C.R.S.

^b Of this amount, \$346,669,804 contains an (I) notation; \$345,805,162 represents allocations of Highway Users Tax Fund revenues to counties and municipalities pursuant to Sections 43-4-205, 207, and 208, C.R.S.

^c This amount contains an (I) notation.