

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

Concerning the method of calculating state population growth for purposes of calculating state fiscal year spending pursuant to section 20 of article X of the state constitution.

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**Prime Sponsors:**

Senators Kirkmeyer; Amabile  
Representatives Taggart; Sirota

**Date Prepared:**

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**JBC Analyst:**

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**Fiscal Impacts**

Appropriation Not Required, No Amendment in Packet  
General Fund/TABOR Impact

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**Fiscal Note Status**

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 02/25/25.

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

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**Amendments in This Packet**

None.

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**Current Appropriations Clause in Bill**

The bill neither requires nor contains an appropriation clause.

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**Points to Consider**

As discussed in the Legislative Council Staff Fiscal Note dated February 25, 2025, this legislation may have bidirectional effects on the change in the TABOR limit, depending on the specific dynamics each year. Relative to current law, the bill would increase the TABOR limit by \$18.1 million for FY 2024-25 and \$95.2 million for FY 2025-26, increasing the amount of General Fund available for appropriation or

transfer by those amounts for each year. The effects for subsequent years are unknown and will depend on the specifics of population estimates for each year.