

**First Regular Session  
Sixty-eighth General Assembly  
STATE OF COLORADO**

**ENGROSSED**

*This Version Includes All Amendments Adopted  
on Second Reading in the House of Introduction*

LLS NO. 11-0829.01 Ed DeCecco

**SENATE BILL 11-184**

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**SENATE SPONSORSHIP**

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**HOUSE SPONSORSHIP**

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**Senate Committees**

Finance  
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**A BILL FOR AN ACT**

101 **CONCERNING TAX REPORTING, AND MAKING AN APPROPRIATION**  
102 **THEREFOR.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)*

The bill establishes a tax amnesty program that is similar to the tax amnesty program conducted in June 2003. The tax amnesty program will be conducted during August and September 2011 and apply to taxes for which a return was required to be filed before December 31, 2010. Eligible taxpayers who owe specified taxes are able to report the taxes

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.*

SENATE  
Amended 2nd Reading  
April 8, 2011

owed and pay such amount plus 1/2 of the interest owed thereon or enter into an agreement with the department of revenue (department) to pay the taxes and all interest owed. A taxpayer who pays the full amount owed pursuant to the tax amnesty program would not be subject to any fines or civil or criminal penalties. Moneys received prior to January 1, 2012, pursuant to the tax amnesty program related to the income tax and the sales and use tax that would otherwise be deposited in the general fund shall instead be deposited in the tax amnesty cash fund.

The bill requires the department to prepare an annual tax expenditure report (report). The report includes information for every state tax and federal income tax regarding each tax expenditure, which is a tax provision that provides a gross or taxable income definition, deduction, exemption, credit, or rate for certain persons, types of income, transactions, or property that results in reduced tax revenue for the state. Among the information that will be included in the report is the decrease in revenue that results from the tax expenditure and the effect of the tax expenditure on the distribution of the tax burden by various income and business classes.

The department is required to:

- ! Provide copies of the report to each member of the general assembly;
- ! Present the report to the finance committees of the house of representatives and the senate;
- ! Make the report available for public inspection; and
- ! Publish the report on the department web site.

On and after January 1, 2012, any bill that creates a new tax expenditure or extends an expiring tax expenditure shall include a legislative declaration stating the intended purpose of the tax expenditure.

The moneys in the tax amnesty cash fund are to be used to pay for the department's costs in administering the tax amnesty program and for the department's costs in preparing the first tax expenditure report. Any leftover moneys will be transferred primarily to the state education fund.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2           **SECTION 1.** 39-21-201 (1), (2), (3) (a), (3) (b), (3) (d), (4), and  
3 (8), Colorado Revised Statutes, are amended, and the said 39-21-201 is  
4 further amended BY THE ADDITION OF A NEW SUBSECTION, to  
5 read:

6           **39-21-201. Program established.** (1) Notwithstanding any other  
7 provision of this title, title 29, title 32, or title 42, C.R.S., the executive

1 director shall conduct a tax amnesty program for any taxpayer liable for  
2 the payment of any of the taxes specified in subsection (2) of this section  
3 for which a return was required to be filed before ~~December 31, 2002~~  
4 DECEMBER 31, 2010, including returns for which the department has  
5 granted an extension beyond said date. The taxpayer amnesty program  
6 shall be conducted ~~during June 2003~~ FROM OCTOBER 1, 2011, THROUGH  
7 NOVEMBER 15, 2011 and shall not extend to any other period.

8 (2) A taxpayer eligible to participate in the tax amnesty program  
9 shall include any taxpayer liable for payment of income taxes imposed  
10 pursuant to article 22 of this title, ~~estate taxes imposed pursuant to article~~  
11 ~~23.5 of this title, inheritance taxes imposed pursuant to article 24 of this~~  
12 ~~title, gift taxes imposed pursuant to article 25 of this title,~~ sales and use  
13 taxes imposed pursuant to article 26 of this title, gasoline and special fuel  
14 taxes imposed pursuant to PART 1 OF article 27 of this title, cigarette taxes  
15 imposed pursuant to article 28 of this title, taxes on tobacco products  
16 imposed pursuant to article 28.5 of this title, severance taxes imposed  
17 pursuant to article 29 of this title, ~~waste tire fees collected by the~~  
18 ~~department pursuant to section 25-17-202, C.R.S.,~~ county or municipal  
19 sales taxes collected by the executive director pursuant to article 2 of title  
20 29, C.R.S., local marketing and promotion taxes collected by the  
21 department pursuant to section 29-25-112, C.R.S., county lodging taxes  
22 collected by the department pursuant to section 30-11-107.5, C.R.S.,  
23 county rental taxes collected by the department pursuant to section  
24 30-11-107.7, C.R.S., local improvement district sales taxes collected by  
25 the department pursuant to section 30-20-604.5, C.R.S., regional  
26 transportation district sales and use taxes imposed pursuant to article 9 of  
27 title 32, C.R.S., Denver metropolitan scientific and cultural facilities

1 district sales and use taxes imposed pursuant to article 13 of title 32,  
2 C.R.S., ~~Denver metropolitan major league baseball stadium district sales~~  
3 ~~and use taxes imposed pursuant to article 14 of title 32, C.R.S.,~~  
4 metropolitan football stadium district sales and use taxes imposed  
5 pursuant to article 15 of title 32, C.R.S., and regional transportation  
6 authority sales and use taxes collected by the department pursuant to  
7 section 43-4-605 (1) (j), C.R.S.

8 (3) (a) Subject to the provisions of subsection (4) of this section,  
9 the tax amnesty program shall permit any taxpayer liable for payment of  
10 any taxes specified in subsection (2) of this section to ~~pay~~ REPORT the full  
11 amount of the taxes for which the taxpayer is liable AND TO PAY THE FULL  
12 AMOUNT OF SUCH TAXES, including one-half of any interest due, as  
13 computed without the reduction pursuant to section 39-21-109 (1.5), on  
14 or before ~~June 30, 2003~~ NOVEMBER 15, 2011, without the imposition of  
15 any fine or other civil or criminal penalty otherwise provided by law.

16 (b) Subject to the provisions of subsection (4) of this section, the  
17 tax amnesty program shall permit any taxpayer liable for payment of any  
18 taxes specified in subsection (2) of this section to REPORT THE AMOUNT  
19 OF THE TAXES FOR WHICH THE TAXPAYER IS LIABLE AND TO sign an  
20 agreement to pay that shall be printed on the tax amnesty application form  
21 and deliver the application and signed agreement to pay to the department  
22 on or before ~~June 30, 2003~~ NOVEMBER 15, 2011, without the imposition  
23 of any fine or other civil or criminal penalty otherwise provided by law.  
24 If the taxpayer fails to pay the full amount of taxes owed and all interest  
25 for which the taxpayer is liable pursuant to the terms of the tax amnesty  
26 agreement to pay, the waiver provision of this paragraph (b) is void.

27 (d) If a taxpayer fails to pay the full amount of the tax liability by

1 ~~June 30, 2003~~ NOVEMBER 15, 2011, or fails to sign and file the agreement  
2 to pay on the tax amnesty application by ~~June 30, 2003~~ NOVEMBER 15,  
3 2011, and remain in compliance with the agreement to pay, or commits  
4 willful fraud in filing pursuant to the terms of the tax amnesty program,  
5 the taxpayer shall be subject to civil or criminal penalty, or both.

6 (4) (a) A taxpayer liable for the payment of any taxes specified in  
7 subsection (2) of this section shall not be permitted to satisfy such  
8 liability through the tax amnesty program if a notice of deficiency for the  
9 liability has been mailed to the taxpayer before ~~June 1, 2003~~ OCTOBER 1,  
10 2011.

11 (b) A taxpayer who is under investigation or being prosecuted for  
12 criminal or fraudulent activity as of ~~June 1, 2003~~ OCTOBER 1, 2011, for  
13 crimes related to any taxes collected by the department is not eligible to  
14 participate in the tax amnesty program, regardless of whether the taxes  
15 owed for which the taxpayer seeks amnesty are the taxes on which the  
16 investigation or prosecution is based.

17 (6.5) THE DEPARTMENT MAY CONTRACT WITH ONE OR MORE  
18 INDEPENDENT CONTRACTORS TO ADMINISTER ANY PART OF THE TAX  
19 AMNESTY PROGRAM ON BEHALF OF THE DEPARTMENT.

20 (8) The requirements of the Colorado procurement code, article  
21 ~~101~~ ARTICLES 101 TO 112 of title 24, C.R.S., shall not apply to services  
22 and products procured by the department for conducting an advertising  
23 and publicity campaign pursuant to subsection (7) of PURSUANT TO this  
24 section. The department shall award contracts for services and products  
25 in good faith and in a manner that encourages, to the extent practicable,  
26 competitive proposals. Offerors and potential offerors shall not have a  
27 right to protest, recover bid preparation costs, or pursue any other remedy

1 provided by Colorado law for services and products procured by the  
2 department for purposes of this article.

3 **SECTION 2.** Part 2 of article 21 of title 39, Colorado Revised  
4 Statutes, is amended BY THE ADDITION OF A NEW SECTION to  
5 read:

6 **39-21-202. Tax amnesty cash fund - creation - uses - repeal.**

7 (1) THERE IS HEREBY CREATED IN THE STATE TREASURY THE TAX  
8 AMNESTY CASH FUND, REFERRED TO IN THIS SECTION AS THE "FUND".  
9 NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, ANY  
10 PAYMENT RECEIVED BY THE DEPARTMENT PRIOR TO JANUARY 1, 2012, FOR  
11 INCOME TAX OR SALES AND USE TAX FROM A TAXPAYER THAT IS MADE IN  
12 ACCORDANCE WITH SECTION 39-21-201 THAT WOULD OTHERWISE BE  
13 REQUIRED TO BE DEPOSITED IN THE GENERAL FUND SHALL INSTEAD BE  
14 DEPOSITED IN THE FUND.

15 (2) (a) THE MONEYS IN THE FUND SHALL BE SUBJECT TO  
16 APPROPRIATION BY THE GENERAL ASSEMBLY TO THE DEPARTMENT FOR       
17 THE DIRECT AND INDIRECT COSTS ASSOCIATED WITH THE ADMINISTRATION  
18 OF THIS PART 2      FOR THE 2011-12 FISCAL YEAR AND FOR THE  
19 ADMINISTRATION OF PART 3 OF THIS ARTICLE FOR THE 2011-12 AND  
20 2012-13 FISCAL YEARS. ANY MONEYS IN THE FUND NOT EXPENDED FOR  
21 SUCH PURPOSES MAY BE INVESTED BY THE STATE TREASURER AS PROVIDED  
22 BY LAW. ALL INTEREST AND INCOME DERIVED FROM THE INVESTMENT  
23 AND DEPOSIT OF MONEYS IN THE FUND SHALL BE CREDITED TO THE FUND.

24 (b) THE STATE TREASURER SHALL TRANSFER THE BALANCE OF THE  
25 FUND AS OF DECEMBER 31, 2011, MINUS THE AMOUNT APPROPRIATED TO  
26 THE DEPARTMENT FOR THE ADMINISTRATION OF THIS PART 2 FOR THE  
27 2011-12 FISCAL YEAR AND MINUS TWO HUNDRED THOUSAND DOLLARS FOR

1 THE ADMINISTRATION OF PART 3 OF THIS ARTICLE FOR THE 2011-12 AND  
2 2012-13 FISCAL YEARS,

3 AS FOLLOWS:

4 (I) ONE MILLION FORTY-THREE THOUSAND NINE HUNDRED  
5 SEVENTY-THREE DOLLARS PLUS AN AMOUNT EQUAL TO THE MONEYS  
6 EXPENDED FROM THE GENERAL FUND BY THE DEPARTMENT FOR THE  
7 ADMINISTRATION OF SECTION 39-21-201 SHALL BE TRANSFERRED TO THE  
8 GENERAL FUND.

9 (II) ANY MONEYS REMAINING AFTER THE TRANSFER SET FORTH IN  
10 SUBPARAGRAPH (I) OF THIS PARAGRAPH (b) SHALL BE TRANSFERRED TO  
11 THE STATE EDUCATION FUND CREATED IN SECTION 17 (4) OF ARTICLE IX  
12 OF THE STATE CONSTITUTION.

13 (c) THE STATE TREASURER SHALL TRANSFER THE UNEXPENDED  
14 AND UNENCUMBERED MONEYS IN THE FUND AS OF JUNE 30, 2013, TO THE  
15 GENERAL FUND.

16 (3) THIS SECTION IS REPEALED, EFFECTIVE JANUARY 1, 2014.

17 **SECTION 3.** Article 21 of title 39, Colorado Revised Statutes, is  
18 amended BY THE ADDITION OF A NEW PART to read:

19 PART 3

20 TAX PROFILE AND EXPENDITURE REPORT

21 **39-21-301. Legislative declaration.** (1) THE GENERAL  
22 ASSEMBLY HEREBY FINDS AND DECLARES THAT:

23 (a) THE GENERAL ASSEMBLY USES BOTH DIRECT EXPENDITURE OF  
24 GOVERNMENT FUNDS AND SPECIAL OR SELECTIVE TAX RELIEF, WHICH IS  
25 KNOWN AS A TAX EXPENDITURE, TO FURTHER VARIOUS PUBLIC POLICY  
26 GOALS;

27 (b) A TAX EXPENDITURE DIFFERS FROM A DIRECT SPENDING

1 PROGRAM BECAUSE A DIRECT SPENDING PROGRAM CONTINUES ONLY IF  
2 FUNDS ARE APPROPRIATED FOR EACH BUDGET PERIOD, WHILE THE  
3 CONTINUATION OF A TAX EXPENDITURE GENERALLY DOES NOT REQUIRE  
4 ANY LEGISLATIVE ACTION;

5 (c) IN ADDITION, A DIRECT SPENDING PROGRAM IS GENERALLY  
6 DETAILED ON THE EXPENDITURE SIDE OF THE BUDGET, BUT A TAX  
7 EXPENDITURE IS SIMPLY INCLUDED ON THE REVENUE SIDE OF THE BUDGET  
8 WITHOUT ITEMIZATION;

9 (d) A TAX EXPENDITURE SHOULD RECEIVE A PERIODIC AND  
10 COMPREHENSIVE REVIEW AS TO ITS TOTAL COST AND EFFECTIVENESS IN  
11 ACHIEVING ITS OBJECTIVES;     

12 (e) IT IS IMPORTANT THAT STATE GOVERNMENT BE ACCOUNTABLE  
13 AND TRANSPARENT IN SUCH A WAY THAT THE GENERAL PUBLIC CAN  
14 UNDERSTAND THE VALUE OF TAX EXPENDITURES GIVEN BY THE STATE;  
15 AND

16 (f) IN THE PAST, THE DEPARTMENT OF REVENUE HAS PUBLISHED A  
17 COLORADO TAX PROFILE STUDY, WHICH INCLUDED A SUBSTANTIAL  
18 AMOUNT OF USEFUL INFORMATION ABOUT STATE AND LOCAL TAXES.

19 (2) IN ENACTING THIS PART 3, IT IS THE INTENT OF THE GENERAL  
20 ASSEMBLY TO CREATE A MEANS FOR PROVIDING THE GENERAL ASSEMBLY  
21 AND THE PUBLIC WITH THIS VITAL TAX-RELATED INFORMATION IN A  
22 BIENNIAL TAX PROFILE AND TAX EXPENDITURE REPORT.

23 **39-21-302. Definitions.** AS USED IN THIS PART 3, UNLESS THE  
24 CONTEXT OTHERWISE REQUIRES:

25 (1) "COLORADO TAX PROFILE STUDY 2001" MEANS THE  
26 "COLORADO TAX PROFILE STUDY 2001 AND STATISTICS OF INCOME"  
27 PREPARED IN MAY 2004 BY THE OFFICE OF RESEARCH AND ANALYSIS IN



1 THE DEPARTMENT FOR THE INDIVIDUAL INCOME TAX RETURNS TAX YEAR  
2 2000 AND THE CORPORATE INCOME TAX RETURNS FILED IN FISCAL YEAR  
3 2002.

4 (2) "TAX EXPENDITURE" MEANS A TAX PROVISION THAT PROVIDES  
5 A GROSS OR TAXABLE INCOME DEFINITION, DEDUCTION, EXEMPTION,  
6 CREDIT, OR RATE FOR CERTAIN PERSONS, TYPES OF INCOME,  
7 TRANSACTIONS, OR PROPERTY THAT RESULTS IN REDUCED TAX REVENUE.

8 (3) "TAX PROFILE AND EXPENDITURE REPORT" OR "REPORT" MEANS  
9 THE BIENNIAL REPORT THAT THE DEPARTMENT IS REQUIRED TO PREPARE  
10 PURSUANT TO SECTION 39-21-303 (1).

11

12 **39-21-303. Tax profile and expenditure report.** (1) ON OR  
13 BEFORE JANUARY 1, 2013, AND JANUARY 1 OF EVERY ODD-NUMBERED  
14 YEAR THEREAFTER, THE DEPARTMENT SHALL PREPARE A TAX PROFILE AND  
15 EXPENDITURE REPORT FOR THE STATE THAT INCLUDES THE INFORMATION  
16 SET FORTH IN SUBSECTION (2) OF THIS SECTION.

17

18 (2) (a) A TAX PROFILE AND EXPENDITURE REPORT MUST INCLUDE  
19 THE FOLLOWING INFORMATION FOR EACH TAX EXPENDITURE FOR ANY TAX  
20 LEVIED AND COLLECTED BY THE STATE THAT IS ADMINISTERED BY THE  
21 DEPARTMENT:

22 (I) A CITATION OF THE STATUTORY OR OTHER LEGAL AUTHORITY  
23 FOR THE TAX EXPENDITURE;

24 (II) THE YEAR THAT THE TAX EXPENDITURE WAS ENACTED;

25 (III) A DESCRIPTION OF THE TAX EXPENDITURE;

26 (IV) AN ESTIMATE OF THE TAX EXPENDITURE'S EFFECT ON  
27 REVENUE FOR THE MOST RECENTLY COMPLETED TAX OR CALENDAR YEAR.

1 AS APPROPRIATE, FOR WHICH SUCH INFORMATION IS AVAILABLE;  
2 (V) THE ESTIMATE REQUIRED PURSUANT TO SUBPARAGRAPH (IV)  
3 FOR THE TAX EXPENDITURE THAT WAS INCLUDED IN EACH OF THE THREE  
4 PRIOR TAX PROFILE AND EXPENDITURE REPORTS, IF AVAILABLE; AND  
5 (VI) FOR A TAX EXPENDITURE THAT IS SUBJECT TO THE  
6 REQUIREMENT SET FORTH IN SECTION 39-21-304, A STATEMENT OF THE  
7 INTENDED PURPOSE OF THE TAX EXPENDITURE.  
8 (b) FOR THE STATE INCOME TAX ONLY, THE TAX PROFILE AND  
9 EXPENDITURE REPORT MUST INCLUDE THE EFFECT OF THE TAX  
10 EXPENDITURE ON THE DISTRIBUTION OF THE TAX BURDEN BY INCOME  
11 CLASS. THE DEPARTMENT SHALL USE AT LEAST AS MANY INCOME CLASSES  
12 AS THE COLORADO STATISTICS OF INCOME IN THE COLORADO TAX PROFILE  
13 STUDY 2001 AND THE HIGHEST INCOME CLASS SHALL BE AT LEAST AS HIGH  
14 AS IN SUCH COLORADO STATISTICS OF INCOME.  
15 (c) THE TAX PROFILE AND EXPENDITURE REPORT MUST INCLUDE  
16 THE SUM OF ALL ESTIMATES REQUIRED PURSUANT TO SUBPARAGRAPHS  
17 (IV) AND (V) OF PARAGRAPH (a) OF THIS SUBSECTION (2) FOR EACH TAX.  
18 (d) (I) TO THE EXTENT NOT OTHERWISE INCLUDED IN THE TAX  
19 PROFILE AND EXPENDITURE REPORT PURSUANT TO THIS SUBSECTION (2),  
20 THE REPORT MUST ALSO INCLUDE ANY INFORMATION THAT WAS INCLUDED  
21 IN THE COLORADO TAX PROFILE STUDY 2001 FOR ANY TAXES COVERED BY  
22 SUCH STUDY, WHICH INCLUDES BUT IS NOT LIMITED TO INFORMATION  
23 RELATED TO:  
24 (A) STATE AND LOCAL TAX COLLECTIONS;  
25 (B) REVENUES, TAXES, INCIDENCE, AND EQUITY;  
26 (C) THE DISTRIBUTION OF STATE AND LOCAL TAXES AMONG  
27 HOUSEHOLDS; AND

1           (D) COLORADO STATISTICS OF INCOME.

2           (II) THE INFORMATION REQUIRED PURSUANT TO SUBPARAGRAPH  
3 (I) OF THIS PARAGRAPH (d) SHALL BE FOR THE MOST RECENT TAX YEAR  
4 FOR WHICH SUCH INFORMATION IS AVAILABLE.

5           (3) (a) THE DEPARTMENT SHALL PROVIDE A COPY OF THE REPORT  
6 TO ALL MEMBERS OF THE GENERAL ASSEMBLY IN ACCORDANCE WITH  
7 SECTION 24-1-136 (9), C.R.S.

8           (b) NO LATER THAN FEBRUARY 1, 2013, AND FEBRUARY 1 OF  
9 EVERY ODD-NUMBERED YEAR THEREAFTER, THE EXECUTIVE DIRECTOR, OR  
10 HIS OR HER DESIGNEE, SHALL PRESENT THE TAX PROFILE AND  
11 EXPENDITURE REPORT TO THE FINANCE COMMITTEES OF THE HOUSE OF  
12 REPRESENTATIVES AND THE SENATE, OR ANY SUCCESSOR COMMITTEES.

13           (c) THE DEPARTMENT SHALL MAKE THE TAX PROFILE AND  
14 EXPENDITURE REPORT AVAILABLE FOR PUBLIC INSPECTION AND SHALL  
15 PUBLISH THE REPORT ON THE DEPARTMENT WEB SITE.

16           (4) THE REPORTING REQUIREMENT SET FORTH IN THIS SECTION IS  
17 EXEMPT FROM THE PROVISIONS OF SECTION 24-1-136 (11), C.R.S., AND  
18 THE BIENNIAL REPORTING REQUIREMENT SHALL REMAIN IN EFFECT UNTIL  
19 CHANGED BY THE GENERAL ASSEMBLY ACTING BY BILL.

20           **39-21-304. Tax expenditure - statement of intended purpose.**  
21 ON AND AFTER JANUARY 1, 2012, ANY BILL THAT CREATES A NEW TAX  
22 EXPENDITURE OR EXTENDS AN EXPIRING TAX EXPENDITURE SHALL  
23 INCLUDE A LEGISLATIVE DECLARATION STATING THE INTENDED PURPOSE  
24 OF THE TAX EXPENDITURE.

25           **SECTION 4.** The appropriation to the department revenue for the  
26 fiscal year beginning July 1, 2010, as enacted in Part XIX (4) (C) and the  
27 affected totals of section 2 of chapter 453, Session Laws of Colorado

1 2010 (HB 10-1376), as amended by section 1 of Senate Bill 11-152, are  
2 amended to read:  
3 Section 2. Appropriation.

APPROPRIATION FROM

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

**PART XIX**

**DEPARTMENT OF REVENUE**

**(4) TAXATION BUSINESS GROUP**

**(C) Taxpayer Service Division**

<u>Personal Services</u>	<u>4,638,705</u>		<u>4,548,101</u>		<u>90,604<sup>a</sup></u>	
	<u>4,650,801</u>		<u>4,560,197</u>			
=	<u>(80.4 FTE)</u>					
<u>Operating Expenses</u>	<u>402,035</u>		<u>401,535</u>		<u>500<sup>b</sup></u>	
<u>Fuel Tracking System</u>	<u>485,386</u>				<u>485,386<sup>c</sup></u>	
					<u>(1.5 FTE)</u>	
	<u>5,526,126</u>					
	<u>5,538,222</u>					



1           **SECTION 5. Appropriation.** (1) In addition to any other  
2 appropriation, there is hereby appropriated, out of any moneys in the tax  
3 amnesty cash fund created in section 39-21-202 (1), Colorado Revised  
4 Statutes, not otherwise appropriated, to the department of revenue, for the  
5 fiscal year beginning July 1, 2011, the sum of \$357,345 cash funds and  
6 1.6 FTE, or so much thereof as may be necessary, for the implementation  
7 of this act.

8           (2) In addition to any other appropriation, there is hereby  
9 appropriated to the governor - lieutenant governor - state planning and  
10 budgeting, for allocation to the office of information technology, for the  
11 fiscal year beginning July 1, 2011, the sum of twenty thousand seven  
12 hundred twenty dollars (\$20,720), or so much as may be necessary, for  
13 the provision of programming services to the department of revenue  
14 related to the implementation of this act. Said sum shall be from  
15 reappropriated funds received from the department of revenue out of the  
16 appropriation made in subsection (1) of this section.

17           **SECTION 6. Safety clause.** The general assembly hereby finds,  
18 determines, and declares that this act is necessary for the immediate  
19 preservation of the public peace, health, and safety.