

Colorado Department of Revenue
FY 2013-14 Budget Request
Schedule 5: Line Item to Statute

(1) Executive Director's Office		
Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Health, Life, Dental	This appropriation covers the cost of the State's share of the employee's health, life and dental insurance.	24-50-609, C.R.S. (2011); 24-50-611, C.R.S. (2011) State Contributions and Employer Payments and 24-50-104 (1) (a) (II), C.R.S. (2011) Job evaluation and compensation, total compensation philosophy
Short-term Disability	This funds insurance coverage available for all employees and paid by the State based on payroll that provides partial payment of an employee's salary if that individual becomes disabled and cannot perform his or her work duties.	24-51-701, C.R.S. (2011) Short-term Disability and Disability Retirement and 24-50-104 (1) (a) (II), C.R.S. (2011) Job evaluation and compensation, total compensation philosophy
S.B. 04-257 Amortization Equalization Disbursement	This appropriation reflects an increase to the effective PERA contribution rates beginning January 1, 2006 to bring the Department into compliance with 24-51-211 C.R.S. (2011).	24-51-411, C.R.S. (2011) Amortization equalization disbursement - repeal
S.B. 06-235 Supplemental Amortization Equalization Disbursement	This appropriation reflects an increase to the effective PERA contribution rates beginning January 1, 2008 to bring the Department into compliance with 24-51-211 C.R.S. (2011).	24-51-411, C.R.S. (2011) Amortization equalization disbursement - repeal

Shift Differential	Funding for enhanced wages for employees working evening, night and weekend shifts.	24-50-104, C.R.S. (2011) Job evaluation and compensation
Workers' Compensation	The Department's share of workers' compensation insurance carried by the Department of Personnel and Administration.	24-30-1510.7, C.R.S. (2011) Workers' compensation for state employees
Operating Expenses	General office supplies, including phone, capital outlay, fuel costs, and travel.	24-35-105 C.R.S. (2011) Supplies
Legal Services	Legal representation for all divisions in the Department of Revenue.	24-31-101 C.R.S. (2011) Powers and duties of attorney general
Administrative Law Judge Services	The Department's share of the use of administrative law judges.	24-30-1001 et seq, C.R.S. (2011) Office of administrative courts
Purchase of Services from Computer Center	Provides funding for the Department's share of the state's mainframe and information technology services provided by the Office of Information Technology.	24-30-1601 et seq (2011) General government computer center; 24-37.5-102 C.R.S. (2011) Centralization of management of state agency information technology resources
Multiuse Network Payments	Provides funding for the Department's share of the state's telecommunication infrastructure and information technology services provided by the Office of Information Technology.	24-30-908 C.R.S. (2011) Telecommunications revolving fund - service charges - pricing policy; 24-37.5-102 C.R.S. (2011) Centralization of management of state agency information technology resources
Management and Administration of OIT	The Department's share of the expenses of the Administration Division in the Office of Information and Technology (OIT). The administrative expenses of OIT are allocated to various departments in proportion to the level of services purchased from OIT.	24-37.5-102 C.R.S. (2011) Centralization of management of state agency information technology resources

Payment to Risk Management and Property Funds	The Department's share of liability and property insurance carried by the Department of Personnel and Administration.	24-30-1510, C.R.S. (2011) Risk management fund - creation - authorized and unauthorized payments; and 24-30-1510.3, C.R.S. (2011) Self-insured property fund - creation - authorized and unauthorized
Vehicle Lease Payments	Lease costs for vehicles assigned to the Department and the management fees for administration of the program by the Department of Personnel and Administration.	24-30-1104 (2) C.R.S. (2011) Central services functions of the department - definitions - repeal
Leased Space	Lease costs of the Department of Revenue's office space owned by private entities. The Taxation Business Group, Division of Motor Vehicles, the Enforcement Business Group, and the State Lottery Division all have office space let by private companies.	24-35-105 C.R.S. (2011) Supplies
Capitol Complex Leased Space	Lease costs of the Department of Revenue's office space at 1375 Sherman St., Pierce Street, and the North Campus that are administered by the Department of Personnel and Administration, Central Services.	24-30-1104 C.R.S. (2011) Central services functions of the department - definitions - repeal
Communication Services Payments	The Department's share of the use of radio communication infrastructure.	24-30-908 C.R.S. (2011) Telecommunications revolving fund - service charges - pricing policy
COFRS Modernization	Payments to OIT for the modernized Colorado Financial Reporting System (COFRS).	24-30-1104 C.R.S. (2011) Central services functions of the department - definitions - repeal
Utilities	Payment for utility costs.	24-35-105 C.R.S. (2011) Supplies

(2) Central Department Operations		
Line Item Name	Line Item Description	Statutory Citation

Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Seasonal Tax Processing	Temporary salaries for seasonal help concentrated around income tax filing season.	24-35-101 et seq, C.R.S. (2011) Functions of the department of revenue
Operating Expenses	General office supplies, including phone, hardware and software leases, printing costs, and travel.	24-35-105 C.R.S. (2011) Supplies
Postage	All Department postage costs including sales tax coupons, income tax refunds, and driver's license reinstatements.	24-35-105 C.R.S. (2011) Supplies
Document Management	Cost to the Department of Revenue to have the Department of Personnel and Administration data enter tax records at its Pueblo facility and microfilm tax records for official storage.	24-30-1104 C.R.S. (2011) Central services functions of the department - definitions - repeal

(3) **Information Technology Division; (A) Systems Support**

Line Item Name	Line Item Description	Statutory Citation
Personal Services	Expenses related to professional services contracts for information technology services.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies and Department of Revenue information technology hardware and software maintenance.	24-35-105 C.R.S. (2011) Supplies

(3) **Information Technology Division; (B) Colorado State Titling and Registration System**

Line Item Name	Line Item Description	Statutory Citation
Personal Services	Expenses related to professional services contracts for information technology services.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act

Operating Expenses	General office supplies and Colorado State Titling and Registration System information technology hardware and software maintenance.	24-35-105 C.R.S. (2011) Supplies; and 42-1-211 C.R.S. (2011) Colorado state titling and registration system
County Office Asset Maintenance	Information technology asset maintenance for county equipment utilizing the Colorado State Titling and Registration System.	42-1-211 C.R.S. (2011) Colorado state titling and registration system
County Office Improvements	Information technology purchases for additional workstations and necessary connectivity for county offices utilizing the Colorado State Titling and Registration System.	42-1-211 C.R.S. (2011) Colorado state titling and registration system

(4) **Taxation Business Group; (A) Administration**

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, hardware and software leases, printing costs, and travel.	24-35-105 C.R.S. (2011) Supplies

(4) **Taxation Business Group; (B) Taxation and Compliance Division**

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, printing costs, travel and membership fees.	24-35-105 C.R.S. (2011) Supplies

Joint Audit Program	Funding for the state's membership in the Multi-State Tax Commission (MTC).	24-35-101 et seq, C.R.S. (2011) Functions of the department of
Mineral Audit Program	Audits royalties associated with oil, gas, and mineral mining activity on federal, state, and private land.	24-35-115 C.R.S. (2011) Mineral audit program

(4) **Taxation Business Group; (C) Taxpayer Service Division**

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, contract for call center hardware and software, printing costs, and	24-35-105 C.R.S. (2011) Supplies
Fuel Tracking System	Funding provides an electronic tracking system of special fuel and gasoline maintained by a third party.	39-27-109.7 C.R.S. (2011) Data collection services

(4) **Taxation Business Group; (D) Tax Conferee**

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, and subscriptions for legal resources.	24-35-105 C.R.S. (2011) Supplies

(4) **Taxation Business Group; (E) Special Purpose**

Line Item Name	Line Item Description	Statutory Citation
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Cigarette Tax Rebate	Distribution to local and county governments based on the percentage of state sales tax revenue collected by the Department in the local and county government compared with total state sales tax revenue. Included for informational purposes only.	39-22-623 C.R.S. (2011) Disposition of collections
Amendment 35 Distribution to Local Governments	Allocation of 3.0 percent of moneys deposited into the Tobacco Tax Fund to local and county governments which compensates these entities for a loss of tax revenue as a result of the tax increase.	Section 21, Article X, Colorado Constitution (2011)
Old Age Heat and Fuel and Property Tax Assistance Grant	Distribution of heat, fuel, and property tax assistance to low income individuals who meet certain qualifications.	39-31-101 et seq. C.R.S. (2011) Property tax - rent - heat or fuel - assistance for the elderly or disabled
Commercial Vehicle Enterprise Sales Tax Refund	Refunds of sales taxes paid on qualified purchases or leases of commercial vehicles used for interstate commerce.	39-26-113.5, C.R.S. (2011) Collection of Sales Tax - motor vehicles - exemption

(5) **Division of Motor Vehicles; (A) Administration**

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, and subscriptions and memberships.	24-35-105 C.R.S. (2011) Supplies

(5) **Division of Motor Vehicles; (B) Driver and Vehicle Services**

Line Item Name	Line Item Description	Statutory Citation
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Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, custodial contracts, equipment maintenance, and printing costs.	24-35-105 C.R.S. (2011) Supplies
Driver's License Documents	All material costs associated with the production of photo identification documents including driver's licenses, instructional permits, and identification cards. This line also covers related security features for such documentation including facial recognition, Social Security Online Verification (SSOLV) and Systematic Alien Verification for Entitlements (SAVE).	42-2-101 C.R.S. (2011) Licenses required for drivers
License Plate Ordering	Payments to the Department of Corrections, Correctional Industries for producing and distributing license plates, permits, placards, tabs, and other related items, which are distributed to Colorado's 64 counties and the State office.	17-24-109 C.R.S. (2011) Required programs; and 42-3-201 C.R.S. (2011) Number plates furnished - style - periodic reissuance

(5) Division of Motor Vehicles; (C) Vehicle Emissions		
Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, travel, and printing costs.	24-35-105 C.R.S. (2011) Supplies

(5) Division of Motor Vehicles; (D) Titles		
Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, travel, printing, and document imaging costs.	24-35-105 C.R.S. (2011) Supplies

(5) Division of Motor Vehicles; (E) Motorist Insurance Identification Database Program		
Line Item Name	Line Item Description	Statutory Citation
Motorist Insurance Identification Database Program	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986 and general office supplies and printing costs.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act; and 24-35-105 C.R.S (2011) Supplies

(5) Division of Motor Vehicles; (F) Ignition Interlock Program		
Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	Program expenses associated with the Ignition Interlock Subsidy Program	42-2-132.5 (1.5) (a) (II) (C) C.R.S. (2011) Ignition Interlock Program

(6) Enforcement Business Group; (A) Administration		
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Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone costs.	24-35-105 C.R.S. (2011) Supplies

(6) **Enforcement Business Group; (B) Limited Gaming Division**

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act; and 12-47.1-101 et seq. C.R.S. (2011) Division of gaming
Operating Expenses	General office supplies, including phone costs, building maintenance, software maintenance, and fuel costs and funds costs associated with licensing individuals associated with the gaming industry, and includes costs such as issuing badges, collecting applicant fingerprints, conducting computer searches, and other associated background checks.	12-47.1-101 et seq. C.R.S. (2011) Division of Gaming; and 12-47.1-501 et seq. C.R.S. (2011) Licensing
Payments to Other State Agencies	Funds costs associated with other State agencies performing work related to Limited Gaming in Colorado.	12-47.1-302 C.R.S. (2011) Commission - powers and duties
Distribution to Gaming Cities and Counties	Reflects the net proceeds distribution of the Limited Gaming Funds to eligible cities and counties, including Gilpin and Teller counties, Black Hawk, Central City, and Cripple Creek.	Section 9, Article XVIII, Colorado Constitution (2011); and 12-47.1-701 et seq. C.R.S. (2011) Limited gaming fund
Indirect Cost Assessment	Funding for the administrative overhead of the Limited Gaming Division.	12-47.1-701 et seq. C.R.S. (2011) Limited gaming fund

(6) Enforcement Business Group; (C) Liquor and Tobacco Enforcement Division		
Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, printing, and subscription costs.	24-35-105 C.R.S. (2011) Supplies

(6) Enforcement Business Group; (D) Division of Racing Events		
Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, dues and memberships, and travel costs and costs associated with performing laboratory examinations of animal samples including physical examinations of animals, blood, urine, and other tests for the presence of prohibited drugs or medications. Other costs include weighing of jockeys, and taking saliva, urine, blood or other body fluid samples or biopsy of necropsy specimens. Additional costs include reimbursement for racing commissioners for performance of duties and costs associated with comprehensive background investigations on race meet applicants.	24-35-105 C.R.S. (2011) Supplies; and 12-60-202 (3) (c) C.R.S. (2011) Director - qualifications - powers and duties; and 12-60-501 C.R.S. (2011) Regulation of race meets and racing related businesses; and 12-60-301 C.R.S. (2011) Racing commission - creation; and 12-60-501 et seq. C.R.S. (2011) Licensing and registration

Purses and Breeders Awards	Trust fund that contains moneys deposited by licensees and operators of in-state simulcast facilities for horse racing. This represents a pass-through appropriation to the Department of Revenue.	12-60-704 C.R.S. (2011) Horse breeders' and owners' awards and supplemental purse fund - awards - advisory committee
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(6) **Enforcement Business Group; (E) Hearings Division**

Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, printing, and travel costs.	24-35-105 C.R.S. (2011) Supplies

(7) **Enforcement Business Group; (F) Motor Vehicle Dealer Licensing Board**

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, printing, and registration fees.	24-35-105 C.R.S. (2011) Supplies

(6) **Enforcement Business Group; (G) Medical Marijuana Enforcement Division**

Medical Marijuana Enforcement	Regulate and control the licensing of the cultivation, manufacture, distribution and sale of medical marijuana in the state.	12-43.3-101 C.R.S. (2011) State licensing authority-creation
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(7) **State Lottery Division**

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2011) State Personnel System Act
Operating Expenses	General office supplies, including phone, information technology purchases, printing, and shipping costs.	24-35-201 et seq C.R.S. (2011) State lottery division
Payments to Other State Agencies	Funds costs associated with other State agencies performing work related to the State Lottery Division.	24-35-201 et seq C.R.S. (2011) State lottery division
Travel	In-state as well as out-of-state travel expenses including hotel, air, per-diems, and reimbursements for personal vehicle use.	24-35-201 et seq C.R.S. (2011) State lottery division
Marketing and Communications	Reimbursement of vendors for goods and services including activities related to the marketing, sale, advertising, public relations, consumer awareness, retailer awareness, drawings, customer support, and retailer support of Lottery games and products.	24-35-201 et seq C.R.S. (2011) State lottery division
Multi-State Lottery Fees	Payments for maintaining compliance with multi-state game rules and policies, Colorado's share of administrative costs, costs of remote drawings, costs of citizen drawing witnesses, and auditor costs.	24-35-201 et seq C.R.S. (2011) State lottery division
Vendor Fees	Costs associated with variable vendor fees and fixed vendor fees.	24-35-201 et seq C.R.S. (2011) State lottery division
Retailer Compensation	Compensation for retailers related to the sale of Lottery products through commissions, cashing bonuses, and compliance bonuses.	24-35-201 et seq C.R.S. (2011) State lottery division
Ticket Costs	Costs associated with Scratch ticket vendors for goods and services in connection with printing Scratch tickets.	24-35-201 et seq C.R.S. (2011) State lottery division
Research	Costs for using vendors to research items such as the cost of studies, surveys, data gathering, and consulting.	24-35-201 et seq C.R.S. (2011) State lottery division

Indirect Cost Assessment	Funding for the administrative overhead of the State Lottery Division.	24-35-201 et seq C.R.S. (2011) State lottery division
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