Colorado Department of Revenue
FY 2019-20 Budget Request
Schedule 5: Line Item to Statute

Line Item Name	Line Item Description	Statutory Citation
(1) Executive Director's Office (A) Administration and Support		
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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Health, Life, and Dental	This appropriation covers the cost of the State's share of health, life and dental insurance for eligible employees.	Section 24-50-609, C.R.S. (2018); Section 24-50-611, C.R.S. (2018) State Contributions and Employer Payments and Section 24-50-104 (1) (a) (II), C.R.S. (2018) Job evaluation and compensation, total compensation philosophy
Short-term Disability	This appropriation funds insurance coverage that provides partial payment of an employee's salary if that individual becomes disabled and cannot perform his or her work duties. The insurance is available to all employees and is paid by the State based on payroll amounts.	Section 24-51-701, C.R.S. (2018) Short-term Disability and Disability Retirement and Section 24-50-104 (1) (a) (II), C.R.S. (2018) 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 Section 24-51-211, C.R.S. (2015). Statutory increases in the contribution rate occured each year on January 1 until the appropriation was equivalent to 5.0 percent of total payroll. The line item reached the 5.0 percent cap in January 2017.	Section 24-51-411, C.R.S. (2018) Amortization equalization disbursement
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 Section 24-51-211, C.R.S. (2015). Statutory increases in the contribution rate occured each year on January 1 until the appropriation was equivalent to 5.0 percent of total payroll. The line item reached the 5.0 percent cap in January 2017.	Section 24-51-411, C.R.S. (2018) Amortization equalization disbursement
Salary Survey	Determines market competitiveness and potential adjustments to employee salaries and/or employer contributions to group benefit plans.	Section 24-50-104, C.R.S. (2018) Job evaluation and compensation
Merit Pay	Salary increases for employees based on performance evaluations and salary placement within the appropriate salary range.	Section 24-50-104, C.R.S. (2018) Job evaluation and compensation
Shift Differential	Funding for enhanced wages for employees working evening, night and weekend shifts.	Section 24-50-104, C.R.S. (2018) Job evaluation and compensation
Workers' Compensation	The Department's share of workers' compensation insurance carried by the Department of Personnel and Administration.	Section 24-30-1510.7, C.R.S. (2018) Workers' compensation for state employees
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, travel and any other items deemed necessary to maintain day-to-day operations. This appropriation also funds variable expenses related to vehicles such as fuel, maintenance and required repairs.	Section 24-35-105, C.R.S. (2018) Supplies
Postage	The Department operates its own mail center due to the large volume of mail it handles. This appropriation funds all Department postage costs.	Section 24-35-105, C.R.S. (2018) Supplies
Legal Services	Funding for legal representation for all divisions in the Department of Revenue.	Section 24-31-101, C.R.S. (2018) Powers and duties of attorney general; and Section 24-35-112, C.R.S. (2018) Legal adviser

Line Item Name	Line Item Description	Statutory Citation
Administrative Law Judge Services	The Department's share of the use of administrative law judges.	Section 24-30-1001 et seq, C.R.S. (2018) Office of administrative courts
Payment to Risk Management and Property Funds	The Department's share of liability and property insurance carried by the Department of Personnel and Administration.	Section 24-30-1510, C.R.S. (2018) Risk management fund - creation - authorized and unauthorized payments; and Section 24-30-1510.3, C.R.S. (2018) Self-insured property fund - creation - authorized and unauthorized payments - executive director authorized to make payments
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.	Section 24-30-1104 (2), C.R.S. (2018) Central services functions of the department
Leased Space	Lease costs of the Department of Revenue's office space owned by private entities. The Taxation Business Group, Division of Motor Vehicles, Enforcement Business Group, and State Lottery Division all have office space let by private companies.	Section 24-35-105, C.R.S. (2018) Supplies
Capitol Complex Leased Space	Lease costs of the Department of Revenue's office space at 1375 Sherman St., 1881 Pierce Street, Grand Junction state buildings, and the North Campus that are administered by the Department of Personnel and Administration, Central Services.	Section 24-30-1104, C.R.S. (2018) Central services functions of the department
Payments to OIT	Provides funding for the Department's share of the state's mainframe, telecommunication infrastructure and information technology services provided by the Office of Information Technology (OIT). Administrative expenses of OIT are allocated to various departments in proportion to the level of services purchased from OIT.	Section 24-37.5-104, C.R.S. (2018) Transfer of functions - change of name - continuity of existence - legislative declaration
CORE Operations	Payments to the Department of Personnel & Administration for all direct and indirect costs of maintaining the CORE system.	Section 24-30-1104, C.R.S. (2018) Central services functions of the department
Utilities	Payment for utility costs at state-owned and some leased facilities that include driver's license and gaming offices.	Section 24-35-105, C.R.S. (2018) Supplies

(1) Executive Director's Office (B) 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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, travel and any other items deemed necessary to maintain day-to-day operations. General office supplies, including phone, printing, and travel costs.	Section 24-35-105, C.R.S. (2018) Supplies
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive Director's Office and for DOR's share of statewide indirect costs. Indirect costs are assessed against the Driver's License Administrative Revocation Account, a subaccount in the HUTF.	Section 42-2-132, C.R.S. (2018) Period of suspension or revocation

(2) Information Technology Division; (A) Systems Support		
Personal Services	Expenses related to professional services contracts for information technology services.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, travel and any other items deemed necessary to maintain day-to-day operations.	Section 24-35-105, C.R.S. (2018) Supplies

Line Item Name	Line Item Description	Statutory Citation
(2) Information Technology Division; (B) DMV IT (DRIVES) Support		
Personal Services	Expenses related to professional contract services for information technology services.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including telephone, office supplies, furniture, travel and any other items deemed necessary to maintain day-to-day operations. This appropriation also funds DRIVES information technology hardware/software maintenance and related equipment or parts.	Section 24-35-105, C.R.S. (2018) Supplies; and funds from Section 42-1-211(2), C.R.S. (2018) Driver's license, record, identification, and vehicle enterprise solution
County Office Asset Maintenance	Information technology asset replacement and maintenance for county equipment utilizing DRIVES.	From funds in Section 42-1-211(2), C.R.S. (2018) Driver's license, record, identification, and vehicle enterprise solution
County Office Improvements	Information technology purchases for additional workstations and necessary connectivity for county offices utilizing DRIVES.	From funds in Section 42-1-211(2), C.R.S. (201 Driver's license, record, identification, and vehicle enterprise solution

Line Item Name	Line Item Description	Statutory Citation
(3) Taxation Business Group; (A) Administration		
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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, travel and any other items deemed necessary to maintain day-to-day operations.	Section 24-35-105, C.R.S. (2018) Supplies
Tax Administration IT System (GenTax) Support	A managed service contract with Fast Enterprises that works with DOR and OIT staff to maintain continuous production environment operations which includes software upgrades and installation; training; documentation; and assessment reports of business processes.	Section 24-35-101 et. Seq., C.R.S. (2018) Functions of department of revenue

(3) Taxation Business Group; (B) Taxation and Compliance 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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, travel and any other items deemed necessary to maintain day-to-day operations.	Section 24-35-105, C.R.S. (2018) Supplies
Joint Audit Program	Funding for the State's membership in the Multi-State Tax Commission (MTC).	Section 24-35-101 et. Seq., C.R.S. (2018) Functions of department of revenue
Mineral Audit Program	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986. This program audits royalties associated with oil, gas, and mineral mining activity on federal, state, and private land.	Section 24-35-115, C.R.S. (2018) Mineral audit program

(3) Taxation Business Group; (C) Taxpayer Service 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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, travel and any other items deemed necessary to maintain day-to-day operations. This appropriation also funds the contract for call center hardware and software.	Section 24-35-105, C.R.S. (2018) Supplies
Seasonal Tax Processing	Temporary salaries for seasonal help concentrated around income tax filing season.	Section 24-35-101 et seq, C.R.S. (2015) Functions of the department of revenue
Document Management	Cost to the Department of Revenue to have the Department of Personnel and Administration enter tax records at its Pueblo facility and scan tax documents to be processed in GenTax.	Section 24-30-1104, C.R.S. (2018) Central services functions of the department
Fuel Tracking System	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986. Funding provides an electronic tracking system of special fuel and gasoline maintained by a third party.	Section 39-27-109.7, C.R.S. (2018) Data collection services
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive Director's Office and for DOR's share of statewide indirect costs. Indirect costs are assessed against the Highway Users Tax Fund (HUTF).	Section 43-4-201, C.R.S. (2018) Highway Users Tax Fund

Line Item Name	Line Item Description	Statutory Citation
(3) Taxation Business Group; (D) Tax Conferee		
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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 198 .	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, travel and any other items deemed necessary to maintain day-to-day operations. Subscriptions to legal research materials and phone charges.	Section 24-35-105, C.R.S. (2018) Supplies

(3) Taxation Business Group; (E) Special Purpose		
Cigarette Tax Rebate	Distribution of rebate to local and county governments is equal to 27 percent of gross state cigarette tax collected. Each entity's share will be apportioned according to the percentage of state sales tax revenues collected by DOR as compared to the total state sales tax collections that may be allocated to all political subdivisions in the state.	Section 39-22- 23, C.R.S. (2018) 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 Constitutio
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.	Section 39-31-101 et seq., C.R.S. (2018) Real property tax assistance - eligibility - applicability - definitions
Commercial Vehicle Enterprise Sales Tax Refund	Refunds of sales taxes paid on qualified purchases or leases of commercial vehicles used for interstate commerce.	Section 39-26-113.5, C.R.S. (2018) Refund of s sales taxes for vehicles used in interstate commerce
Retail Marijuana Sales Tax Distribution to Local Governments	Distribution of retail marijuana sales tax collections to local governments	Section 39-28.8-203, C.R.S. (2018) Dispositions of Collections

(4) Division of Motor Vehicles; (A) Administration		
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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, building maintenance, subscriptions, memberships, travel and any other items deemed necessary to maintain day-to-day operations.	Section 24-35-105, C.R.S. (2018) Supplies

(4) Division of Motor Vehicles; (B) Driver Services		
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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, custodial contracts, equipment maintenance, travel and any other items deemed necessary to maintain day-to-day operations.	Section 24-35-105, C.R.S. (2018) Supplies

Line Item Name	Line Item Description	Statutory Citation
Drivers License Documents	All material costs associated with the production of photo identification documents including driver's licenses, instructional permits, and identification cards. This appropriation also funds the costs associated with Social Security Online Verification (SSOLV) and Systematic Alien Verification for Entitlements (SAVE).	Section 42-2-101, C.R.S. (2018) Licenses for drivers required
Ignition Interlock Program	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986. This program provides oversight of the ignition interlock program and expenses associated with the Ignition Interlock Subsidy Program.	Section 42-2-125, C.R.S. (2018) Mandatory revocation of license and permit
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive Director's Office and for DOR's share of statewide indirect costs. Indirect costs are assessed against the Licensing Services Cash Fund and the First Time Drunk Driving Offender Account in the HUTF.	Section 42-2-114.2, C.R.S. (2018) Licensing services cash fund and Section 42-2-132, C.R.S. (2018) Period of suspension or revocation

(4) Division of Motor Vehicles; (C) Vehicle Services		
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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, travel and any other items deemed necessary to maintain day-to-day operations.	Section 24-35-105, C.R.S. (2018) Supplies
License Plate Ordering	Payments to the Department of Corrections, Colorado Correctional Industries for producing and distributing license plates, permits, placards, tabs, and other vehicle registration related items, which are distributed to Colorado's 64 counties and the single State office that provides this service.	Section 17-24-109, C.R.S. (2018) Required programs; and Section 42-3-201, C.R.S. (2018) Number plates furnished - style - periodic reissuance
Motorist Insurance Identification Database Program (MIIDB)	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employee retirement (PERA) 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. MIIDB staff maintain the uninsured motorist identification database and ensure that vehicle insurance providers report insurance policy information to the Department on a weekly basis. Insurance information is compared to vehicle information obtained by county offices when registering vehicles in an effort to reduce uninsured motorists in the State.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act; Section 24-35-105, C.R.S. (2018) Supplies; Section 42-7-602, C.R.S. (2018) Uninsured motorist identification database program; and Section 42-7-601 et. seq., C.R.S. (2018) Uninsured motorist identification database program act
Emissions Program	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employee retirement (PERA) 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. The Emissions Program resolves disputes involving citizens, testing facilities, and licensed dealers and issues licenses to stations, emissions inspectors, mechanics, and diesel inspectors.	Section 42-4-301, C.R.S. (2018) Emissions inspection
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive Director's Office and for DOR's share of statewide indirect costs. Indirect costs are assessed against the Colorado State Titling and Registration Account (CSTARS) and the AIR account - both subaccounts in the HUTF.	Section 42-1-211(2), C.R.S. (2018) Driver's license, record, identification, and vehicle enterprise solution; and Section 42-3-304, C.R.S. (2018) Registration fees - passenger and passenger-mile taxes - clean screen fund

(5) Enforcement 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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, travel and any other items deemed necessary to maintain day-to-day operations.	Section 24-35-105, C.R.S. (2018) Supplies

(5) Enforcement Business Group; (B) Limited Gaming 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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act; and Section 44-30-201 et seq., C.R.S. (2018) Division of gaming - creation
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, building maintenance, travel and any other items deemed necessary to maintain day-to-day operations. This appropriation also funds investigations, fuel costs and costs associated with licensing individuals associated with the gaming industry such as issuing badges, collecting applicant fingerprints, conducting computer searches, and other associated background checks.	Section 44-30-201 et seq., C.R.S. (2018) Division of gaming - creation; and Section 44-30-501 et seq., C.R.S. (2018) Licenses - types
Payments to Other State Agencies	Funds costs associated with other State agencies performing work related to Limited Gaming in Colorado. The Limited Gaming Control Commission has historically interpreted the agencies eligible for appropriations from the Limited Gaming Fund to be those specifically given statutory authority in the Limited Gaming Act. The specific Statutory citations for such agencies are: Colorado State Patrol, Colorado Bureau of Investigations, Division of Fire Safety, and Department of Local Affairs.	Section 44-30-302, C.R.S. (2018) Commission - powers and duties; Section 44-30-830, C.R.S. (2018) Authority, duties, and powers; Section 44-30-515, C.R.S. (2015) Licensed premises - safety conditions; Section 44-30-1301 C.R.S. (2018) Local government limited gaming impact fund; and Section 44-30-1302 C.R.S. (2018) Local government limited gaming advisory committee
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 (2018); and Section 44-30-701 et seq., C.R.S. (2018) Limited gaming fund
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive Director's Office and for DOR's share of statewide indirect costs. Indirect costs are assessed against the Limited Gaming Fund.	Section 44-30-701 et seq., C.R.S. (2018) Limited gaming fund

(5) Enforcement Business Group; (C) Liquor and Tobacco Enforcement 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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, subscriptions, travel and any other items deemed necessary to maintain day-to-day operations.	Section 24-35-105, C.R.S. (2018) Supplies
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive Director's Office and for DOR's share of statewide indirect costs. Indirect costs are assessed against the Liquor Enforcement Division and State Licensing Authority Cash Fund.	Section 44-6-101, C.R.S. (2018) Liquor enforcement division and state licensing authority cash fund

Line Item Name	Line Item Description	Statutory Citation
(5) Enforcement Business Group; (D) Division of Racing Events		
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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, dues and memberships, and any other items deemed necessary to maintain day-to-day operations. This appropriation also funds travel costs and costs associated with performing laboratory examinations of animal samples, animal physical examinations, weighing of jockeys, collecting other body fluid samples, biopsy of necropsy specimens, reimbursement for racing commissioners for performance of duties, and costs associated with comprehensive background investigations on race meet applicants.	Section 24-35-105, C.R.S. (2018) Supplies; Section 44-32-202 , C.R.S. (2018) Director - qualifications - powers and duties; Section 44-32-501, C.R.S. (2018) Regulation of race meets and racing related businesses; Section 44-32-301, C.R.S. (2018) Racing commission - creation; and Section 44-32-501 et seq., C.R.S. (2018) 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.	Section 44-32-705, C.R.S. (2018) Horse breeders' and owners' awards and supplemental purse fund - awards - advisory committee
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive Director's Office and for DOR's share of statewide indirect costs. Indirect costs are assessed against the Racing Cash Fund.	Section 44-32-205, C.R.S. (2018) Racing cash fund

(5) Enforcement Business Group; (E) Motor Vehicle Dealer Licensing Board		
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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, registration fees, travel and any other items deemed necessary to maintain day-to-day operations.	Section 24-35-105, C.R.S. (2018) Supplies
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive Director's Office and for DOR's share of statewide indirect costs. Indirect costs are assessed against the Auto Dealers License Fund.	Section 44-20-133, C.R.S. (2018) Disposition of fees - auto dealers license fund

(5) Enforcement Business Group; (F) Marijuana Enforcement		
Marijuana Enforcement	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986. This appropriation also funds the regulation and control of the licensing for cultivation, manufacture, distribution and sale of medical and retail marijuana in the state.	44-11-201, C.R.S. (2018) State licensing authority-creation
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive Director's Office and for DOR's share of statewide indirect costs. Indirect costs are assessed against the Marijuana Tax Cash Fund.	Section 39-28.8-501, C.R.S. (2018) Marijuana tax cash fund

(6) State Lottery 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 employee retirement (PERA) fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	Section 24-50-101 et. seq., C.R.S. (2018) State Personnel System Act

Line Item Name	Line Item Description	Statutory Citation
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office supplies, furniture, training, training, freight, disaster recovery insurance, equipment rentals, capital outlay, utilities, travel and any other items deemed necessary to maintain day-to-day operations.	Section 44-40-101 et seq, C.R.S. (2018) State lottery division
Payments to Other State Agencies	Funding for audits, fingerprint and name checks through the Colorado Bureau of Investigation and data storage fees provided by the Department of Personnel and Administration.	Section 44-40-101 et seq, C.R.S. (2018) 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.	Section 44-40-101 et seq, C.R.S. (2018) 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.	Section 44-40-101 et seq, C.R.S. (2018) 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.	Section 44-40-101 et seq, C.R.S. (2018) State lottery division
Vendor Fees	Costs associated with variable vendor fees and fixed vendor fees.	Section 44-40-101 et seq, C.R.S. (2018) State lottery division
Retailer Compensation	Compensation for retailers related to the sale of Lottery products through commissions, cashing bonuses, and compliance bonuses.	Section 44-40-101 et seq, C.R.S. (2018) State lottery division
Ticket Costs	Costs associated with Scratch ticket vendors for goods and services in connection with printing Scratch tickets.	Section 44-40-101 et seq, C.R.S. (2018) State lottery division
Research	Costs for using vendors to research items such as the cost of studies, surveys, data gathering, and consulting.	Section 44-40-101 et seq, C.R.S. (2018) State lottery division
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive Director's Office and for DOR's share of statewide indirect costs. Indirect costs are assessed against the Lottery Fund.	Section 44-40-101 et seq, C.R.S. (2018) State lottery division