

Colorado Department of Revenue
FY 2020-21 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. (2015) 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	Section 24-50-609, C.R.S. (2015); Section 24-50-
Short-term Disability	This appropriation funds insurance coverage that provides partial payment of an employee's salary if that	Section 24-51-701, C.R.S. (2015) Short-term
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 occurred 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. (2015) 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 Section 24-51-211, C.R.S. (2015). Statutory increases in the contribution rate occurred 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. (2015) Amortization equalization disbursement - repeal
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. (2015) 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. (2015) 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. (2015) Job evaluation and compensation
Workers' Compensation	The Department's share of workers' compensation insurance carried by the Department of Personnel and	Section 24-30-1510.7, C.R.S. (2015) Workers'
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. (2015) 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. (2015) Supplies
Legal Services	Funding for legal representation for all divisions in the Department of Revenue.	Section 24-31-101, C.R.S. (2015) Powers and duties of attorney general
Administrative Law Judge Services	The Department's share of the use of administrative law judges.	Section 24-30-1001 et seq, C.R.S. (2015) Office of administrative courts
Payment to Risk Management and	The Department's share of liability and property insurance carried by the Department of Personnel and	Section 24-30-1510, C.R.S. (2015) Risk
Vehicle Lease Payments	Lease costs for vehicles assigned to the Department and the management fees for administration of the	Section 24-30-1104 (2), C.R.S. (2015) Central
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. (2015) Supplies
Capitol Complex Leased Space	Lease costs of the Department of Revenue's office space at 1375 Sherman St., 1881 Pierce Street, Grand	Section 24-30-1104, C.R.S. (2015) Central services
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. (2015) Centralization of management of state agency information technology resources
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. (2015) Central services functions of the department - definitions
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. (2015) 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. (2015) 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. (2015) Supplies
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive	Section 42-2-132, C.R.S. (2015) Period of
(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. (2015) 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. (2015) Supplies
(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. (2015) 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. (2015) Supplies; and funds from Section 42-1-211(2), C.R.S. (2015) CSTARS
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. (2015)
County Office Improvements	Information technology purchases for additional workstations and necessary connectivity for county	From funds in Section 42-1-211(2), C.R.S. (2015)

(3) Taxation Business Group; (A) Administration		
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services	Section 24-50-101 et. seq., C.R.S. (2015) State
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office	Section 24-35-105, C.R.S. (2015) Supplies
Tax Administration IT System (GenTax)	A managed service contract with Fast Enterprises that works with DOR and OIT staff to maintain	Section 24-35-101 et. Seq., C.R.S. (2015) Functions

(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	Section 24-50-101 et. seq., C.R.S. (2015) State
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office	Section 24-35-105, C.R.S. (2015) 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. (2015) Functions
Mineral Audit Program	All salaries and wages to full-time, part-time, or temporary employees including professional services	Section 24-35-115, C.R.S. (2015) Mineral audit

(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	Section 24-50-101 et. seq., C.R.S. (2015) State
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office	Section 24-35-105, C.R.S. (2015) 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
Document Management	Cost to the Department of Revenue to have the Department of Personnel and Administration enter tax	Section 24-30-1104, C.R.S. (2015) Central services
Fuel Tracking System	All salaries and wages to full-time, part-time, or temporary employees including professional services	Section 39-27-109.7, C.R.S. (2015) Data collection
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive	Section 43-4-201, C.R.S. (2015) Highway Users

(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 1986.	Section 24-50-101 et. seq., C.R.S. (2015) 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. (2015) 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 39-22-623, C.R.S. (2015) Disposition of collections
Amendment 35 Distribution to Local	Allocation of 3.0 percent of moneys deposited into the Tobacco Tax Fund to local and county	Section 21, Article X, Colorado Constitution
Old Age Heat and Fuel and Property Tax	Distribution of heat, fuel, and property tax assistance to low income individuals who meet certain	Section 39-31-101 et seq., C.R.S. (2015) Property
Commercial Vehicle Enterprise Sales Tax	Refunds of sales taxes paid on qualified purchases or leases of commercial vehicles used for interstate com	Section 39-26-113.5, C.R.S. (2015) Collection of
Retail Marijuana Sales Tax Distribution to	Distribution of retail marijuana sales tax collections to local governments	Section 39-28.8-203, C.R.S. (2015) Dispositions of

(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. (2015) 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. (2015) 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. (2015) 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. (2015) Supplies
Drivers License Documents	All material costs associated with the production of photo identification documents including driver's	Section 42-2-101, C.R.S. (2015) Licenses for
Ignition Interlock Program	All salaries and wages to full-time, part-time, or temporary employees including professional services	Section 42-2-125, C.R.S. (2015) Mandatory
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive	Section 42-2-114.2, C.R.S. Licensing services cash

(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. (2015) 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. (2015) Supplies
License Plate Ordering	Payments to the Department of Corrections, Colorado Correctional Industries for producing and	17-Section 24-109, C.R.S. (2015) Required
Motorist Insurance Identification Database	All salaries and wages to full-time, part-time, or temporary employees including professional services	Section 24-50-101 et. seq., C.R.S. (2015) State
Emissions Program	All salaries and wages to full-time, part-time, or temporary employees including professional services	Section 42-4-301, C.R.S. (2015) Emissions
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. Colorado state titling and registration system and Section 42-3-304, C.R.S. (2017) Registration fees

(5) Enforcement 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. (2015) 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. (2015) 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. (2015) State Personnel System Act; and Section 44-30-201 et seq., C.R.S. (2018) Division of gaming creation and regulatory authority
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office	Section 44-30-201 et seq., C.R.S. (2018) Division
Payments to Other State Agencies	Funds costs associated with other State agencies performing work related to Limited Gaming in Colorado.	Section 44-30-302, C.R.S. (2015) Colorado Limited
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 (2015); 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. (2015) 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. (2015) 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 24-35-401, C.R.S. (2015) Liquor enforcement division and state licensing authority cash fund

(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	Section 24-50-101 et. seq., C.R.S. (2015) State
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office	Section 24-35-105, C.R.S. (2015) Supplies; and 44-
Purses and Breeders Awards	Trust fund that contains moneys deposited by licensees and operators of in-state simulcast facilities for	44-32-705, C.R.S. (2018) Horse breeders' and
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive	Section 44-32-205, C.R.S. (2018) Racing cash fund

(5) Enforcement Business Group; (E) Auto Industry Division (1) Motor Vehicle Dealer Licensing Board		
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services	Section 24-50-101 et. seq., C.R.S. (2015) State
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office	Section 24-35-105, C.R.S. (2015) Supplies
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive	Section 44-20-133, C.R.S. (2018) Auto dealers

(5) Enforcement Business Group; (F) Marijuana Enforcement		
Marijuana Enforcement	All salaries and wages to full-time, part-time, or temporary employees including professional services	44-11-201, C.R.S. (2018) State licensing authority-
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive	Section 39-28.8-501, C.R.S. (2015) Marijuana tax

(6) State Lottery Division		
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services	Section 24-50-101 et. seq., C.R.S. (2015) State
Operating Expenses	General operating supplies including printing costs, computer-related expenses, telephone, office	Section 44-40-101 et seq, C.R.S. (2018) State
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	Section 44-40-101 et seq, C.R.S. (2018) State
Marketing and Communications	Reimbursement of vendors for goods and services including activities related to the marketing, sale,	Section 44-40-101 et seq, C.R.S. (2018) State
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
Retailer Compensation	Compensation for retailers related to the sale of Lottery products through commissions, cashing bonuses,	Section 44-40-101 et seq, C.R.S. (2018) State
Ticket Costs	Costs associated with Scratch ticket vendors for goods and services in connection with printing Scratch	Section 44-40-101 et seq, C.R.S. (2018) State
Research	Costs for using vendors to research items such as the cost of studies, surveys, data gathering, and	Section 44-40-101 et seq, C.R.S. (2018) State
Indirect Cost Assessment	Funding for the payment of indirect costs to cover the personal services expenditures of the Executive	Section 44-40-101 et seq, C.R.S. (2018) State