## **FISCAL NOTE**

## Requested by Legislative Council 12/26/2000

Bill/Resolution No.: HB 1190

Amendment to:

1A. **State fiscal effect:** Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.

1999-2001 Biennium		2001-200	3 Biennium	2003-2005 Biennium	
General	Other Funds	General	Other Funds	General	Other Funds
Fund		Fund		Fund	

**Revenues** (\$1,900,000)

Expenditures
Appropriations

1B. County, city, and school district fiscal effect: Identify the fiscal effect on the appropriate political subdivision.

1999-2001 Biennium
2003-2005 Biennium
2003-2005 Biennium

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		School			School			School
Counties	Cities	Districts	Counties	Cities	Districts	Counties	Cities	Districts

2. **Narrative:** Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.

HB 1190 redefines 'federal tax liability', the starting point for individuals filing the state's short form, Form 37-S, to be reduced by the amount of federal child and dependent care credit.

- 3. State fiscal effect detail: For information shown under state fiscal effect in 1A, please:
  - A. **Revenues:** Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.

If enacted, HB 1190 is expected to reduce state general fund revenues by approximately -\$950,000 per year.

- B. **Expenditures:** Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.
- C. **Appropriations:** Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.

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Prepared: