

# FISCAL NOTE

Requested by Legislative Council  
01/22/2003

Bill/Resolution No.: SB 2287

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.*

	2001-2003 Biennium		2003-2005 Biennium		2005-2007 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	\$0	\$0	\$0	\$3,700	\$0	\$2,000
Expenditures	\$0	\$6,000	\$400	\$400	\$0	\$400
Appropriations	\$0	\$0	\$0	\$0	\$0	\$0

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

2001-2003 Biennium			2003-2005 Biennium			2005-2007 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

The new accounting credential proposed in the bill would involve initial legal guidance, development of regulations, development of forms, etc. Those who obtain the credential will incur additional expenses such as initial application and yearly registration fees, plus perhaps additional continuing education costs. These additional costs may contribute to higher client fees.

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.*

Revenue would result from application and renewal fees.

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.*

Expenses would result from initial legal guidance, development of forms and regulations. Ongoing expenses, assuming a small number of registrants, would be nominal.

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.*

The State Board of Accountancy does not receive any funds or appropriations from the State. Its funding comes from application and registration fees, late fees, payroll sharing fees, etc.

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**Agency:** ND State Board of Accountancy  
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