FISCAL NOTE

Requested by Legislative Council 01/19/2005

Bill/Resolution No.: SB 2285

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.

2003-2005 Biennium		2005-200	7 Biennium	2007-2009 Biennium		
General	Other Funds	General	Other Funds	General	Other Funds	
Fund		Fund		Fund		

Revenues Expenditures

Appropriations \$44,680

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

2003-2005 Biennium

2007-2009 Biennium

2000 2000 21011114111			2000 2001 21011114111			2001 2000 21011114111		
		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.

SB 2285 applies to housing authorities on tribal lands. It authorizes the payment of the difference between property taxes that would have been payable on housing authority property, if it were not exempt, and the total amount of payment in lieu of taxes made by that property.

- 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.

It is not known how much property tax would have been due, if the property was not exempt, nor the amount of payments in lieu of taxes are received on qualifying housing authority properties.

- 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.

There is a general fund appropriation of \$44,680 for the 2005-07 biennium. The bill does not state what should occur if the appropriation is insufficient.

Name: Kathryn L. Strombeck Agency: Office of Tax Commissioner

Phone Number: 328-3402 Date Prepared: 01/25/2005