

# FISCAL NOTE

Requested by Legislative Council

01/25/2005

Bill/Resolution No.: SB 2362

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 |             | 2005-2007 Biennium |             | 2007-2009 Biennium |             |
|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| General Fund       | Other Funds | General Fund       | Other Funds | General Fund       | Other Funds |
| Revenues           |             |                    |             |                    |             |
| Expenditures       |             |                    |             |                    |             |
| Appropriations     |             |                    |             |                    |             |

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

| 2003-2005 Biennium |        |                  | 2005-2007 Biennium |        |                  | 2007-2009 Biennium |        |                  |
|--------------------|--------|------------------|--------------------|--------|------------------|--------------------|--------|------------------|
| Counties           | Cities | School Districts | Counties           | Cities | School Districts | Counties           | Cities | School Districts |

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

SB 2362 expands the individual income tax deduction for income of national guard and reserve members to those members who volunteer for active service.

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.*

The active duty military pay that would become subject to the deduction due to the broadened definition provided in SB 2362 is not known.

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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