FISCAL NOTE

Requested by Legislative Council

01/03/2005

Bill/Resolution No.: HB 1145

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		2007-200	9 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	2003-2005 Biennium 2005			-2007 Bieni	nium	2007-2009 Biennium			
		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 1145 changes the method of computing the individual income tax for certain separate filers. If enacted, HB 1145 is expected to have a fiscal impact less than \$5000.

- 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.
 - 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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Agency:Office of Tax CommissionerDate Prepared:01/11/2005