

FISCAL NOTE

Requested by Legislative Council
03/13/2007

Amendment to: HB 1138

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.*

	2005-2007 Biennium		2007-2009 Biennium		2009-2011 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues				(\$75,875)		
Expenditures						
Appropriations						

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

2005-2007 Biennium			2007-2009 Biennium			2009-2011 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts
			(\$25,875)	(\$15,750)				

2A. Bill and fiscal impact summary: *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

HB 1138 with Senate Amendments provides for a refund of motor vehicle fuel, special fuel, and aviation fuel taxes for fuel purchased and used by an emergency medical services operation, including an air ambulance.

B. Fiscal impact sections: *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Section 1 of HB 1138 with Senate Amendments authorizes a motor vehicle fuel tax refund. Section 2 of the bill authorizes a special fuel tax refund. Section 3 authorizes an aviation fuel tax refund. The fiscal analysis assumes approx. 245,000 gallons of fuel used annually by EMS operations. This does not include fuel used in multi-purpose vehicles owned by municipalities, non-ambulance hospital and nursing home vehicles, or private ambulances owned by companies for medical needs of company employees.

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.*

HB 1138 with Senate Amendments is expected to reduce highway revenues and Aeronautics Commission Special Fund revenues by an estimated \$117,500 in the 2007-09 biennium, as shown above.

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, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

Name:	Kathryn L. Strombeck	Agency:	Office of Tax Commissioner
Phone Number:	328-3402	Date Prepared:	03/13/2007

