

FISCAL NOTE
Requested by Legislative Council
12/22/2008

Bill/Resolution No.: HB 1083

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.*

	2007-2009 Biennium		2009-2011 Biennium		2011-2013 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	(\$15,560,000)	(\$1,353,000)				
Expenditures						
Appropriations						

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

2007-2009 Biennium			2009-2011 Biennium			2011-2013 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

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 1083 removes the requirement that monthly sales tax filers file their May monthly return "early" at the end of each biennium. The bill enables monthly filers to file their May returns (in odd-numbered years) as they do all 23 other returns they file each biennium.

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 2 of the bill is an emergency clause enabling this bill to become effective for May 2009 returns due at the end of June 2009.

Section 1 of the bill will cause a shift of revenues totaling an estimated \$16.913 million from the 2007-09 biennium into the 2009-2011 biennium. There is no net change in overall revenues.

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.*

If enacted, HB 1083 will cause a shift in state general fund revenues of \$15.56 million from the last days in FY 09 to the first days in FY 10. A similar shift will occur in the last days of FY 11 into the first days in FY 12; therefore there is no net impact to the 2009-2011 biennium, merely an increase at the beginning days of the biennium and a decrease at the very end of the biennium. The State Aid Distribution Fund will experience a similar revenue shift totaling an estimated \$1.353 million.

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.*

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