

**FISCAL NOTE**  
Requested by Legislative Council  
03/31/2011

Amendment to: Engrossed  
HB 1217

**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.*

|                | 2009-2011 Biennium |             | 2011-2013 Biennium |             | 2013-2015 Biennium |             |
|----------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
|                | General Fund       | Other Funds | General Fund       | Other Funds | General Fund       | Other Funds |
| Revenues       |                    |             |                    |             |                    |             |
| Expenditures   |                    |             | \$215,000          |             |                    |             |
| Appropriations |                    |             | \$215,000          |             |                    |             |

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

| 2009-2011 Biennium |        |                  | 2011-2013 Biennium |        |                  | 2013-2015 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).*

Eng. HB 1217 with Senate Amendments clarifies language for various disabled veterans programs. It also re-defines and expands the eligibility for a one hundred percent exemption under the disabled veteran property tax credit program.

**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.*

Based on estimates of newly eligible recipients supplied by the Office of Veterans Affairs and the existing average property tax credit payments to disabled veterans, we estimate that the fiscal impact of Section 3 of HB 1217 will result in additional payments of approximately \$215,000 for the 2011-13 biennium. The change from "true and full" to "taxable" valuation in this amendment has no fiscal impact.

**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.*

If enacted, SB 1217 would increase general fund expenditures relative to the disabled veterans credit program.

**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.*

Enactment of HB 1217 will require an increase in the appropriation to the disabled veterans credit component of the Office of Tax Commissioner's appropriation.

|                      |                      |                       |                            |
|----------------------|----------------------|-----------------------|----------------------------|
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