

FISCAL NOTE

(Return original and 10 copies)

Bill/Resolution No.: HB 1460

Amendment to: _____

Requested by Legislative Council

Date of Request: 1-22-97

1. Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, cities, and school districts.

Narrative:

HB 1460, if enacted, clarifies that any part of a property owned by a institution of public charity not used for the charitable purposes of the public charity is not exempt and imposes an employee wage test in determining if the organization is an institution of public charity.

While HB 1460 will increase the value of taxable property of counties, cities, and school districts, it does not require an increase in property taxes. Any change in property tax revenue will be the result of county, city, or school district decisions as to the level at which government services will be funded, and not as a result of the passage of HB 1460. This bill alone causes no fiscal effect to the counties, cities, or school districts. There will be an indeterminable increase in the property tax revenue for the one-mill state medical center levy.

2. State fiscal effect in dollar amounts:

<u>1995-97</u> <u>Biennium</u>		<u>1997-99</u> <u>Biennium</u>		<u>1999-2001</u> <u>Biennium</u>	
<u>General</u> <u>Fund</u>	<u>Special</u> <u>Funds</u>	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Funds</u>	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Funds</u>

Revenues:

Expenditures:

3. What, if any, is the effect of this measure on the appropriation for your agency or department:

a. For rest of 1995-97 biennium: _____

b. For the 1997-99 biennium: _____

c. For the 1999-2001 biennium: _____

4. County, City, and School District fiscal effect in dollar amounts:

<u>1995-97</u> <u>Biennium</u>			<u>1997-99</u> <u>Biennium</u>			<u>1999-2001</u> <u>Biennium</u>		
<u>Counties</u>	<u>Cities</u>	<u>School</u> <u>Districts</u>	<u>Counties</u>	<u>Cities</u>	<u>School</u> <u>Districts</u>	<u>Counties</u>	<u>Cities</u>	<u>School</u> <u>Districts</u>

If additional space is needed, attach a supplemental sheet.

Signed *Kathryn L. Strombeck*

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Department Tax

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Date Prepared: 1-29-97