

Tax Commissioner - Budget No. 127
House Bill No. 1006
Base Level Funding Changes

	House Version				Senate Version				Senate Changes to House Version			
	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total	Increase (Decrease) - House Version		Total	
									General Fund	Other Funds	General Fund	Other Funds
2021-23 Biennium Base Level	123.00	\$54,071,616	\$125,000	\$54,196,616	123.00	\$54,071,616	\$125,000	\$54,196,616	0.00	\$0	\$0	\$0
2021-23 Ongoing Funding Changes												
Base payroll changes		\$241,271		\$241,271		\$241,271		\$241,271				\$0
Salary increase		549,839		549,839		553,496		553,496		\$3,657		3,657
Health insurance increase		5,988		5,988		5,988		5,988		0		0
Removes undesignated unfunded vacant FTE positions	(5.00)	(10)		(10)	(5.00)	(10)		(10)		0		0
Underfunds salaries and wages		(1,322,242)		(1,322,242)		(826,769)		(826,769)		495,473		495,473
Increases funding for GenT ax support		294,339		294,339		294,339		294,339		0		0
Adds funding for the treasury offset program		45,000		45,000		45,000		45,000		0		0
Increases funding for Microsoft Office 365 licensing expenses		14,321		14,321		14,321		14,321		0		0
Increases funding for homestead tax credits		2,200,000		2,200,000		2,200,000		2,200,000		0		0
Increases funding for disabled veterans' tax credits		5,589,800		5,589,800		7,889,800		7,889,800		2,300,000		2,300,000
Total ongoing funding changes	(5.00)	\$7,618,306	\$0	\$7,618,306	(5.00)	\$10,417,436	\$0	\$10,417,436	0.00	\$2,799,130	\$0	\$2,799,130
One-time funding items												
No one-time funding items				\$0				\$0				\$0
Total one-time funding changes	0.00	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00	\$0	\$0	\$0
Total Changes to Base Level Funding	(5.00)	\$7,618,306	\$0	\$7,618,306	(5.00)	\$10,417,436	\$0	\$10,417,436	0.00	\$2,799,130	\$0	\$2,799,130
2021-23 Total Funding	118.00	\$61,689,922	\$125,000	\$61,814,922	118.00	\$64,489,052	\$125,000	\$64,614,052	0.00	\$2,799,130	\$0	\$2,799,130
<i>Total ongoing changes as a percentage of base level</i>	(4.1%)	14.1%	0.0%	14.1%	(4.1%)	19.3%	0.0%	19.2%				
<i>Total changes as a percentage of base level</i>	(4.1%)	14.1%	0.0%	14.1%	(4.1%)	19.3%	0.0%	19.2%				

Other Sections in Tax Commissioner - Budget No. 127

Line item transfers	House Version				Senate Version			
	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total
Motor vehicle fuel tax revenue transfer		\$1,873,744		\$1,873,744		\$1,873,744		\$1,873,744
Statewide litigation funding pool								

Section 2 authorizes the Tax Commissioner to transfer funds between the homestead tax credit line item and the disabled veterans' tax credit line item for the 2021-23 biennium.

Section 3 provides for a transfer of \$1,873,744 from the motor vehicle fuel tax revenue collections to the general fund for the expenses related to the administration of the motor vehicle fuel taxes.

Section 2 authorizes the Tax Commissioner to transfer funds between the homestead tax credit line item and the disabled veterans' tax credit line item for the 2021-23 biennium.

Section 3 provides for a transfer of \$1,873,744 from the motor vehicle fuel tax revenue collections to the general fund for the expenses related to the administration of the motor vehicle fuel taxes.

Section 4 directs the Attorney General to pay litigation-related expenses from the statewide litigation funding pool on behalf of the Tax Commissioner.

Other Sections in Tax Commissioner - Budget No. 127

Salary of Tax Commissioner

House Version

Section 4 provides the statutory changes necessary to increase the Tax Commissioner's salary from the current salary of \$120,014 to \$121,814 (1.5 percent) in fiscal year 2022 and to \$123,641 (1.5 percent) in fiscal year 2023.

Senate Version

Section 5 provides the statutory changes necessary to increase the Tax Commissioner's salary from the current salary of \$120,014 to \$121,814 (1.5 percent) in fiscal year 2022 and to \$124,250 (2 percent) in fiscal year 2023.

Farm-related property tax exemption

Section 6 excludes the sale or exchange of farm machinery as gross income from farming activities to determine eligibility for a farming-related property tax exemption. Section 7 provides an effective date for the changes to the property tax exemption.