

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

	Executive Budget Recommendation			
	FTE Positions	General Fund	Other Funds	Total
2021-23 Biennium Base Level	123.00	\$54,071,616	\$125,000	\$54,196,616
2021-23 Ongoing Funding Changes				
Base payroll changes		\$241,271		\$241,271
Salary increase		555,975		555,975
Retirement contribution increase		114,645		114,645
Health insurance increase		5,988		5,988
Removes undesignated vacant FTE positions	(5.00)	(10)		(10)
Underfunds salaries and wages		(1,322,242)		(1,322,242)
Increases funding for Gentax support		294,339		294,339
Adds funding for the treasury offset program		45,000		45,000
Increases funding for Microsoft Office 365 licensing expenses		14,321		14,321
Adds funding for the Capitol complex rent proposal		638,554		638,554
Increases funding for homestead tax credits		2,200,000		2,200,000
Increases funding for disabled veterans' tax credits		5,589,800		5,589,800
Total ongoing funding changes	(5.00)	\$8,377,641	\$0	\$8,377,641
One-time funding items				
No one-time funding items				\$0
Total one-time funding changes	0.00	\$0	\$0	\$0
Total Changes to Base Level Funding	(5.00)	\$8,377,641	\$0	\$8,377,641
2021-23 Total Funding	118.00	\$62,449,257	\$125,000	\$62,574,257
Total ongoing changes as a percentage of base level	(4.1%)	15.5%	0.0%	15.5%
Total changes as a percentage of base level	(4.1%)	15.5%	0.0%	15.5%

Other Sections in Tax Commissioner - Budget No. 127

- Line item transfers
- Motor vehicle fuel tax revenue transfer
- Salary of Tax Commissioner

	House Version				House Changes to Executive Budget Increase (Decrease) - Executive Budget			
	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total
2021-23 Biennium Base Level	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		(\$6,136)		(\$6,136)
Salary increase		549,839		549,839		(114,645)		(114,645)
Retirement contribution increase		0		0		0		0
Health insurance increase		5,988		5,988		0		0
Removes undesignated vacant FTE positions	(5.00)	(10)		(10)		0		0
Underfunds salaries and wages		(1,322,242)		(1,322,242)		0		0
Increases funding for Gentax support		294,339		294,339		0		0
Adds funding for the treasury offset program		45,000		45,000		0		0
Increases funding for Microsoft Office 365 licensing expenses		14,321		14,321		0		0
Adds funding for the Capitol complex rent proposal		638,554		638,554		(638,554)		(638,554)
Increases funding for homestead tax credits		2,200,000		2,200,000		0		0
Increases funding for disabled veterans' tax credits		5,589,800		5,589,800		0		0
Total ongoing funding changes	(5.00)	\$7,618,306	\$0	\$7,618,306	0.00	(\$759,335)	\$0	(\$759,335)
One-time funding items								
No one-time funding items				\$0				\$0
Total one-time funding changes	0.00	\$0	\$0	\$0	0.00	(\$759,335)	\$0	(\$759,335)
Total Changes to Base Level Funding	(5.00)	\$7,618,306	\$0	\$7,618,306	0.00	(\$759,335)	\$0	(\$759,335)
2021-23 Total Funding	118.00	\$61,689,922	\$125,000	\$61,814,922	0.00	(\$759,335)	\$0	(\$759,335)
Total ongoing changes as a percentage of base level	(4.1%)	14.1%	0.0%	14.1%				
Total changes as a percentage of base level	(4.1%)	14.1%	0.0%	14.1%				

Executive Budget Recommendation

Section 2 would authorize 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 would provide 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 would provide the statutory changes necessary to increase the Tax Commissioner's salary from the current salary of \$120,014 to \$122,414 (2 percent) in fiscal year 2022 and to \$124,863 (2 percent) in fiscal year 2023.

House Version

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 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.