

**FISCAL NOTE**  
**HOUSE BILL NO. 1210**  
**LC# 23.0424.04000**  
**03/10/2023**

**1 - 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.*

	2021-2023 Biennium		2023-2025 Biennium		2025-2027 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures						
Appropriations						

**2 - County, City, School District, and Township Fiscal Effect**

*Identify the fiscal effect on the appropriate political subdivision.*

	2021-2023 Biennium	2023-2025 Biennium	2025-2027 Biennium
Counties			
Cities			
School Districts			
Townships			

**3 - Bill and Fiscal Impact Summary**

*Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

Engrossed HB 1210 is related to the qualification and notification requirements for sales and use tax exemptions for certain sales made to a senior citizen organization.

**4 - Fiscal Impact Sections Detail**

*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 1 and section 2 of engrossed HB 1210 expands the sales and use tax exemption for sales to a senior citizen organization that provides informational, health, welfare, counseling, and referral services for senior citizens in this state.

In order for the sales to be exempt, the senior citizen organization must; be recognized by the IRS as having exempt

status under 26 U.S.C.501(c)(3), be recognized by the secretary of state as a charitable organization, and either provide services through the aging services division of the Department of Health and Human Services, receive grant funds through the Department of Transportation which are used for enhanced mobility of seniors and individuals with disabilities, or provide services through a contract with the department of health and human services as a program of all-inclusive care for the elderly.

## **5 - Revenues Detail**

*For information shown under state fiscal effect in 1 or 2, please 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, engrossed HB 1210 may reduce state general fund and state aid distribution fund revenues in the 2023-2025 biennium.

The reduction in revenue is dependent upon the purchase amounts made for a qualifying exempt senior citizen organization. Since the future purchase amounts made for a qualifying exempt senior citizen organization cannot be quantified, the Office of State Tax Commissioner is not able to provide an estimated fiscal impact.

## **6 - Expenditures Detail**

*For information shown under state fiscal effect in 1 or 2, please explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

## **7 - Appropriations Detail**

*For information shown under state fiscal effect in 1 or 2, please 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 or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

## **Contact Information**

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