

**FISCAL NOTE**  
**SENATE BILL NO. 2259**  
**LC# 23.0707.02000**  
**01/18/2023**

**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
<b>Revenues</b>			\$(70,400)		\$(66,650)	
<b>Expenditures</b>				\$(70,400)		\$(66,650)
<b>Appropriations</b>						

**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
<b>Counties</b>			
<b>Cities</b>			
<b>School Districts</b>			
<b>Townships</b>			

**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).*

The bill would cap the audit cost for an agricultural commodity group established in title 4.1 to \$5,000 for the biennium ending June 30, 2025. A 5% increase may be added on July 1 of odd-numbered years thereafter.

**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.*

The commodities would see a savings of \$70,400 for the 23-25 biennium and \$66,650 for the 25-27 biennium, assuming a 5% increase was done for the 25-27 biennium.

## 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.*

The revenue is deposited into the State's general fund; therefore, a cap on audit cost would reduce the revenue to the general fund.

## 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.*

The commodities would see a savings of \$70,400 for the 23-25 biennium and \$66,650 for the 25-27 biennium, assuming a 5% increase was done for the 25-27 biennium.

## 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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