

FISCAL NOTE
HOUSE BILL NO. 1359
LC# 23.0862.02000
01/25/2023

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			\$(1,393,000)	\$1,393,000		
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 1359 removes the sunset for the county aid distribution fund and makes the fund effective through 06/30/2027.

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.

Engrossed HB 1359 will remove the expiration date for the county aid distribution fund and make the fund effective through 06/30/2027. The county aid distribution fund utilizes a calculation to determine the amount deposited into the fund. This calculation is equal to 0.05% of the total collections from sales and motor vehicle excise taxes.

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 1359 is expected to decrease state general fund revenues and increase revenues deposited into the county aid distribution fund each by an estimated \$1.393 million in the 2023-2025 biennium. The same funds would also be affected in the 2025-2027 biennium, but the amounts are not able to be determined at this time.

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

Name: Bryan Bittner

Agency: Tax Department

Telephone: 7013283402

Date Prepared: 01/25/2023