

Tax Commissioner - Budget No. 127
Senate Bill No. 2006
Base Level Funding Changes

| | Senate Version | | | | House Version | | | | House Changes to Senate Version | | | |
|--|----------------|--------------|-------------|--------------|---------------|--------------|-------------|--------------|---------------------------------|--------------|-------------|-------------|
| | FTE Positions | General Fund | Other Funds | Total | FTE Positions | General Fund | Other Funds | Total | FTE Positions | General Fund | Other Funds | Total |
| 2023-25 Biennium Base Level | 118.00 | \$64,241,316 | \$125,000 | \$64,366,316 | 118.00 | \$64,241,316 | \$125,000 | \$64,366,316 | 0.00 | \$0 | \$0 | \$0 |
| 2023-25 Ongoing Funding Changes | | | | | | | | | | | | |
| Cost to continue salary increases | | \$159,434 | | \$159,434 | | \$159,434 | | \$159,434 | | | | \$0 |
| Salary increase | | 1,110,808 | | 1,110,808 | | 1,484,574 | | 1,484,574 | | 373,766 | | 373,766 |
| Health insurance increase | | 552,545 | | 552,545 | | 540,120 | | 540,120 | | (12,425) | | (12,425) |
| Adjusts funding for an undesignated vacant FTE position | (1.00) | (167,444) | | (167,444) | (1.00) | 0 | | 0 | | 167,444 | | 167,444 |
| Adds funding for Tax Commissioner salary equity increase | | 859 | | 859 | | 0 | | 0 | | (859) | | (859) |
| Removes Salary Funding for Funding Pool | | | | 0 | | (1,285,846) | | (1,285,846) | | (1,285,846) | | (1,285,846) |
| Increase in ITD rates | | 36,596 | | 36,596 | | 36,596 | | 36,596 | | | | 0 |
| Increases funding for GenTax support | | 400,000 | | 400,000 | | 400,000 | | 400,000 | | | | 0 |
| Increases funding for IT data processing | | 96,000 | | 96,000 | | 96,000 | | 96,000 | | | | 0 |
| Adds funding for a new Capitol space rent model | | 614,654 | | 614,654 | | 614,654 | | 614,654 | | | | 0 |
| Increases funding for the homestead tax credit | | 900,000 | | 900,000 | | 900,000 | | 900,000 | | | | 0 |
| Increases funding for the disabled veterans' tax credit | (1.00) | 2,445,000 | | 2,445,000 | (1.00) | 2,445,000 | | 2,445,000 | | | | 0 |
| Total ongoing funding changes | | \$6,148,452 | \$0 | \$6,148,452 | | \$5,390,532 | \$0 | \$5,390,532 | | (\$757,920) | \$0 | (\$757,920) |
| One-Time Funding Items | | | | | | | | | | | | |
| Adds one-time funding for GenTax support enhancements | | \$500,000 | | \$500,000 | | \$500,000 | | \$500,000 | | | | 0 |
| Total one-time funding changes | 0.00 | \$500,000 | \$0 | \$500,000 | 0.00 | \$500,000 | \$0 | \$500,000 | | \$0 | \$0 | \$0 |
| Total Changes to Base Level Funding | (1.00) | \$6,648,452 | \$0 | \$6,648,452 | (1.00) | \$5,890,532 | \$0 | \$5,890,532 | | (\$757,920) | \$0 | (\$757,920) |
| 2023-25 Total Funding | | | | | | | | | | | | |
| <i>Federal funds included in other funds</i> | 117.00 | \$70,889,768 | \$125,000 | \$71,014,768 | 117.00 | \$70,131,848 | \$125,000 | \$70,256,848 | 0.00 | (\$757,920) | \$0 | (\$757,920) |
| <i>Total ongoing changes as a percentage of base level</i> | (0.8%) | 9.6% | 0.0% | 9.6% | (0.8%) | 8.4% | 0.0% | 8.4% | | | | |
| <i>Total changes as a percentage of base level</i> | (0.8%) | 10.3% | 0.0% | 10.3% | (0.8%) | 9.2% | 0.0% | 9.2% | | | | |

Other Sections in Tax Commissioner - Budget No. 127

| Line item transfers | Senate Version | House Version |
|---|---|---|
| Motor vehicle fuel tax revenue transfer | Section 4 provides for a transfer of \$1,844,424 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 for a transfer of \$1,844,424 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. |
| Salary of Tax Commissioner | Section 5 provides the statutory changes necessary to increase the Tax Commissioner's salary from the current salary of \$124,250 to \$130,000 (4.6 percent) effective July 1, 2023, and to \$135,200 (4 percent) effective July 1, 2024. | Section 5 provides the statutory changes necessary to increase the Tax Commissioner's salary from the current salary of \$124,250 to \$131,705 (6 percent) effective July 1, 2023, and to \$136,973 (4 percent) effective July 1, 2024. |

Other Sections in Tax Commissioner - Budget No. 127

Sales and use tax exemption for sustainable aviation fuel

Senate Version

House Version

Sections 6 and 7 create a sales and use tax exemption for materials to construct, expand, or upgrade a facility that refines renewable feedstock into sustainable aviation fuel and provide effective and expiration dates related to the exemption. The sales and use tax exemption may decrease the collections deposited in the general fund and state aid distribution fund but the amount cannot be determined. Section 8 provides an effective date for the sales and use tax exemption.