

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

	Senate Version				House Version				House Changes to Senate Version Increase (Decrease) - 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)	(167,444)		(167,444)				0
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		2,445,000		2,445,000		2,445,000		2,445,000				0
Total ongoing funding changes	(1.00)	\$6,148,452	\$0	\$6,148,452	(1.00)	\$5,223,088	\$0	\$5,223,088	0.00	(\$925,364)	\$0	(\$925,364)
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	0.00	\$0	\$0	\$0
Total Changes to Base Level Funding	(1.00)	\$6,648,452	\$0	\$6,648,452	(1.00)	\$5,723,088	\$0	\$5,723,088	0.00	(\$925,364)	\$0	(\$925,364)
2023-25 Total Funding	117.00	\$70,889,768	\$125,000	\$71,014,768	117.00	\$69,964,404	\$125,000	\$70,089,404	0.00	(\$925,364)	\$0	(\$925,364)
<i>Federal funds included in other funds</i>			\$125,000				\$125,000				\$0	
<i>Total ongoing changes as a percentage of base level</i>	(0.8%)	9.6%	0.0%	9.6%	(0.8%)	8.1%	0.0%	8.1%				
<i>Total changes as a percentage of base level</i>	(0.8%)	10.3%	0.0%	10.3%	(0.8%)	8.9%	0.0%	8.9%				

Other Sections in Tax Commissioner - Budget No. 127

	Senate Version	House Version
Line item transfers	Section 3 authorizes the Tax Commissioner to transfer funds between the homestead tax credit line item and the disabled veterans' credit line item for the 2023-25 biennium.	Section 3 authorizes the Tax Commissioner to transfer funds between the homestead tax credit line item and the disabled veterans' credit line item for the 2023-25 biennium.
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

Senate Version

House Version

Sales and use tax exemption for sustainable aviation fuel

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.