

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

	Executive Budget Recommendation				Senate Version				Senate Changes to Executive Budget Increase (Decrease) - Executive Budget			
	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		1,484,574		1,484,574		1,110,808		1,110,808		(373,766)		(373,766)
Health insurance increase		540,120		540,120		552,545		552,545		12,425		12,425
Removes an undesignated vacant FTE position	(1.00)			0	(1.00)	(167,444)		(167,444)	(1.00)	(167,444)		(167,444)
Adds funding for Tax Commissioner salary equity increase				0		859		859		859		859
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	0.00	\$6,676,378	\$0	\$6,676,378	(1.00)	\$6,148,452	\$0	\$6,148,452	(1.00)	(\$527,926)	\$0	(\$527,926)
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	0.00	\$7,176,378	\$0	\$7,176,378	(1.00)	\$6,648,452	\$0	\$6,648,452	(1.00)	(\$527,926)	\$0	(\$527,926)
2023-25 Total Funding	118.00	\$71,417,694	\$125,000	\$71,542,694	117.00	\$70,889,768	\$125,000	\$71,014,768	(1.00)	(\$527,926)	\$0	(\$527,926)
<i>Federal funds included in other funds</i>			\$125,000				\$125,000				\$0	
<i>Total ongoing changes as a percentage of base level</i>	0.0%	10.4%	0.0%	10.4%	(0.8%)	9.6%	0.0%	9.6%				
<i>Total changes as a percentage of base level</i>	0.0%	11.2%	0.0%	11.1%	(0.8%)	10.3%	0.0%	10.3%				

Other Sections in Tax Commissioner - Budget No. 127

	Executive Budget Recommendation	Senate Version
Line item transfers	Section 3 would authorize 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 would provide 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 would provide 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.	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.