

**FISCAL NOTE**  
**SENATE BILL NO. 2151**  
**LC# 25.0680.02000**  
**01/13/2025**

**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.*

	2023-2025 Biennium		2025-2027 Biennium		2027-2029 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
<b>Revenues</b>			\$(311,699,104)	\$311,699,104		
<b>Expenditures</b>						
<b>Appropriations</b>				\$100,000,000		

**2 - County, City, School District, and Township Fiscal Effect**

*Identify the fiscal effect on the appropriate political subdivision.*

	2023-2025 Biennium	2025-2027 Biennium	2027-2029 Biennium
<b>Counties</b>		\$100,000,000	
<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).*

SB 2151 adjusts the flows of the Legacy Earnings Fund. Section 1 eliminates revenues transferred to the General Fund and SIIF, while transferring the revenues to two new special funds created in Section 2 of the bill. Section 4 & 5 have appropriations to the State Treasurer and DOT

**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.*

SB 2151, Section 1 eliminates revenues to the General Fund for tax relief and dollars in excess for a total reduction of \$311,699,104. Section 1 adds a transfer of \$100 M to the County and Township Bridge Fund as created in Section 2 of SB 2151. Section 1 eliminates the dollars to SIIF in excess totaling \$86,699,103 and transfers all excess funds to a new fund, Legacy Earnings Tax Relief Fund totaling \$298,398,207.

Section 4 appropriates \$80 M to the State Treasurer for distribution to counties based on the most recent NDSU Upper Great Plains Transportation Institute report. The County is responsible to allocate applicable share to organized townships.

Section 5 appropriates \$20 M to Department of Transportation for purpose of county and township bridge repair or replacements.

## 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.*

General fund revenues are reduced by \$311,699,104. Special funds are impacted as follows: revenues for SIIF reduced \$86,699,103, revenues for County & Township Fund increased by \$100,000,000 and Legacy Earnings Tax Relief Fund increased by \$298,398,207.

## 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.*

Section 4 appropriates \$80 M to the State Treasurer for distribution to counties based on the most recent NDSU Upper Great Plains Transportation Institute report. The County is responsible to allocate applicable share to organized townships.

Section 5 appropriates \$20 M to Department of Transportation for purpose of county and township bridge repair or replacements.

## Contact Information

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