FISCAL NOTE HOUSE BILL NO. 1506 LC# 25.1240.01000 01/22/2025

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
Revenues						
Expenditures						
Appropriations						

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
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).

HB 1506 modifies the motor vehicle excise tax exemption for enrolled tribal members.

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.

If enacted, section 1 of HB 1506 would provide an exemption for motor vehicle excise tax to an individual who is an enrolled member of a federally recognized Indian tribe residing within the boundaries of an Indian service area in this state on a motor vehicle acquired at any location within the state. This is in addition to the existing exemption for enrolled members residing within the boundaries of any reservation in the state.

The fiscal impact cannot be determined because it is unknown how many motor vehicles will be purchased by

enrolled members residing within the boundaries of an Indian service area or the purchase price of those motor vehicles.

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.

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: Shailyn Hieb Agency: Office of State Tax Commissioner Telephone: 7013283007 Date Prepared: 01/22/2025