

**FISCAL NOTE**  
**HOUSE BILL NO. 1521**  
**LC# 25.1249.02000**  
**02/10/2025**  
**Revised - 02/07/2025**

**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>			\$(1,595,908)	\$(1,948,586)	\$(1,595,908)	\$(1,948,586)
<b>Expenditures</b>						
<b>Appropriations</b>						

**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>			
<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).*

HB 1521 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 1521 would provide an exemption for motor vehicle excise tax on motor vehicles acquired at any location within this state by an individual who is an enrolled member of a federally recognized Indian tribe within this state, regardless of the location of the individual's primary residence.

The fiscal impact based on 992 sales annually to tribal members residing outside the exterior boundaries of an Indian Reservation in the state, by eliminating the 5 percent vehicle excise tax from those purchases, applied to an annual sales figure of \$35,444,934, is \$1,772,247 annually or \$3,544,494 per biennium.

## 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.*

HB 1521 if enacted, would result in a reduction in collections of \$3,544,494 in vehicle excise tax per biennium.

## 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.*

NA

## 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.*

NA

## Contact Information

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