

Tax Commissioner - Budget No. 127
Agency Worksheet - House Bill No. 1006

Legislative Council

| Section Description | House Version | | | | Senate Version | | | | Senate Compared to House Version | | | |
|--|--|-----------------|-------------|-----------------|--|-----------------|-------------|-----------------|---|-------------|-------|-------------|
| | FTE Positions | General Fund | Other Funds | Total | FTE Positions | General Fund | Other Funds | Total | Increase (Decrease) | | Total | |
| | | | | | | | | | General Fund | Other Funds | | |
| 2025-27 Biennium Base Level | | | | | | | | | | | | |
| 2025-27 Ongoing Funding Changes | 117.00 | \$226,900,522 | \$125,000 | \$227,025,522 | 117.00 | \$226,900,522 | \$125,000 | \$227,025,522 | 0.00 | \$0 | \$0 | \$0 |
| Salary Increase | | \$926,560 | | \$926,560 | | \$926,560 | | \$926,560 | | | | \$0 |
| Health Insurance Increase | | 702,618 | | 702,618 | | 702,618 | | 702,618 | | | | 0 |
| Funding to replace the 2023-25 vacant FTE pool | | 1,285,846 | | 1,285,846 | | 1,285,846 | | 1,285,846 | | | | 0 |
| 2025-27 new and vacant FTE pool | | (479,997) | | (479,997) | | (479,997) | | (479,997) | | | | 0 |
| Budget reduction from salary savings | | (26,967) | | (26,967) | | (26,967) | | (26,967) | | | | 0 |
| Salary funding - Cost to continue | | 362,000 | | 362,000 | | 362,000 | | 362,000 | | | | 0 |
| Salary funding - Reclassification of positions | | 0 | | 0 | | 215,011 | | 215,011 | | \$215,011 | | 215,011 |
| Salary funding - Equity | | 0 | | 0 | | 296,789 | | 296,789 | | 296,789 | | 296,789 |
| Gen Tax support | | 450,000 | | 450,000 | | 450,000 | | 450,000 | | | | 0 |
| Information technology rate adjustments | | 358,321 | | 358,321 | | 358,321 | | 358,321 | | | | 0 |
| Capital rent increase | | 16,420 | | 16,420 | | 16,420 | | 16,420 | | | | 0 |
| Homestead tax credit adjustment | | (11,800,000) | | (11,800,000) | | (11,800,000) | | (11,800,000) | | | | 0 |
| Disabled veterans' tax credit adjustment | | 10,655,000 | | 10,655,000 | | 10,655,000 | | 10,655,000 | | | | 0 |
| Primary residence credit adjustment | | (103,225,000) | | (103,225,000) | | (103,225,000) | | (103,225,000) | | | | 0 |
| Total ongoing funding changes | 0.00 | (\$100,775,199) | \$0 | (\$100,775,199) | 0.00 | (\$100,263,399) | \$0 | (\$100,263,399) | 0.00 | \$511,800 | \$0 | \$511,800 |
| One-Time Funding Items | | | | | | | | | | | | |
| Tax relief program administration - Advertising and IT costs | | | | \$0 | | \$1,500,000 | | \$1,500,000 | | \$1,500,000 | | \$1,500,000 |
| Total one-time funding changes | 0.00 | \$0 | \$0 | \$0 | 0.00 | \$1,500,000 | \$0 | \$1,500,000 | 0.00 | \$1,500,000 | \$0 | \$1,500,000 |
| Total Changes to Base Level Funding | 0.00 | (\$100,775,199) | \$0 | (\$100,775,199) | 0.00 | (\$98,763,399) | \$0 | (\$98,763,399) | 0.00 | \$2,011,800 | \$0 | \$2,011,800 |
| 2025-27 Total Funding | 117.00 | \$126,125,323 | \$125,000 | \$126,250,323 | 117.00 | \$128,137,123 | \$125,000 | \$128,262,123 | 0.00 | \$2,011,800 | \$0 | \$2,011,800 |
| <i>Federal funds included in other funds</i> | | | \$125,000 | | | | \$125,000 | | | | \$0 | |
| <i>Total ongoing changes - Percentage of base level</i> | 0.0% | (44.4%) | 0.0% | (44.4%) | 0.0% | (44.2%) | 0.0% | (44.2%) | N/A | N/A | N/A | N/A |
| <i>Total changes - Percentage of base level</i> | 0.0% | (44.4%) | 0.0% | (44.4%) | 0.0% | (43.5%) | 0.0% | (43.5%) | N/A | N/A | N/A | N/A |
| Other Sections in Tax Commissioner - Budget No. 127 | | | | | | | | | | | | |
| Section Description | House Version | | | | Senate Version | | | | Senate Compared to House Version | | | |
| New and vacant FTE pool line item | Section 2 provides for the use of funding in the new and vacant FTE pool line item. | | | | Section 3 provides for the use of funding in the new and vacant FTE pool line item. | | | | | | | |
| 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 2025-27 biennium. | | | | Section 4 authorizes the Tax Commissioner to transfer funds between the homestead tax credit line item and the disabled veterans' credit line item for the 2025-27 biennium. | | | | | | | |
| Motor vehicle fuel tax revenue transfer | Section 4 provides for a transfer of \$1,761,168 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 5 provides for a transfer of \$1,761,168 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. | | | | | | | |

Other Sections in Tax Commissioner - Budget No. 127

| Section Description | House Version | Senate Version | |
|---|--|--|--|
| Salary of Tax Commissioner | Section 5 provides the statutory changes necessary to increase the Tax Commissioner's salary by 3 percent on July 1, 2025, and by 3 percent on July 1, 2026. | Section 6 provides the statutory changes necessary to increase the Tax Commissioner's salary by 3 percent on July 1, 2025, and by 3 percent on July 1, 2026. | |
| Primary residence credit - Properties owned through a cooperative | | Sections 7, 8, 9, 10, and 11 amend provisions of the primary residence credit to allow properties owned through a cooperative to qualify for the credit, including effective dates and an emergency clause allowing the taxpayers to claim the credit retroactively. | |