FISCAL NOTE

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/ Resolution No.: _____ Amendment to: HB 1474

Requested by Legislative Council Date of Request: 02/16/99

1. Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, cities, and school districts.

Narrative: HB 1474 broadens and clarifies the allowable income threshold relating to the income tax credit for expenses of caring for qualified family members. The impacts of HB 1474 are unknown. The Department can not reasonably estimate the number of individuals who will utilize the tax savings and eliminate the need for a relative to enter a nursing facility or those individuals who will enter a nursing facility even with the tax savings. In addition, the Department can not estimate the number of individuals that would not enter a nursing facility even without the tax savings. Nursing home rates are based on occupancy, consequently any decrease or increase in occupancy may result in a higher or lower nursing home reimbursement rate in future years (up to the limit rate.) The affects of the change on nursing home expenditures is unknown. It is also unknown how many other services will be utilized by the individual in the family setting, such as SPED, Expanded SPED and home health which are paid for by the Department. The Tax Department information shows that for the 1997 returns, 12 taxpayers utilized this credit, claiming a total of $9,763.

2. State fiscal effect in dollar amounts:

	1997-1999 Biennium		1999-2001 Biennium		2001-2003 Biennium	
	General Fund	Special Funds	General Fund	Special Funds	General Fund	Special Funds
Revenues:						
Expenditures:	-0-		Unknown		Unknown	

3. What, if any, is the effect of this measure on the appropriation for your agency or department:

a. For rest of 1997-99 biennium: -0-

b. For the 1999-01 biennium: Unknown

c. For the 2001-03 biennium: Unknown

4. County, City, and School District fiscal effect in dollar amounts:

1997-1999 Biennium			1999-2001 Biennium			2001-2003 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts
-0-			-0-			-0-		

If additional space is needed, attach a supplemental sheet.

Signed: Brenda M. Weisz

Typed Name: Brenda M. Weisz

Date Prepared: February 22, 1999

Department: Human Services

Phone No.: 328-2397