

# FISCAL NOTE

Requested by Legislative Council  
01/30/2001

Bill/Resolution No.: SB 2398

Amendment to:

**1A. 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.*

	1999-2001 Biennium		2001-2003 Biennium		2003-2005 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
<b>Revenues</b>		\$0	\$0	\$0	\$0	\$0
<b>Expenditures</b>		\$0	\$0	\$0	\$0	\$0
<b>Appropriations</b>		\$0	\$0	\$0	\$0	\$0

**1B. County, city, and school district fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

1999-2001 Biennium			2001-2003 Biennium			2003-2005 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**2. Narrative:** *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

State law now mandates that all expenses of the State Board of Accountancy are to be paid from fees it collects. As a result, there should be no direct fiscal impact -- revenue or expenses -- to the state, or any city, county or school district. One possible exception would be when a governmental unit employs an "accredited public accountant", they may choose to fund the cost of initial examination, annual licensure, and ongoing education. In which case, they could expect an initial expense of approximately \$200 (for the initial accounting examination, plus an ethics exam), an annual registration fee of \$45, and perhaps annual costs involved with continuing education.

**3. State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

**A. Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

**B. Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

**C. Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget.*

*Indicate the relationship between the amounts shown for expenditures and appropriations.*

No appropriation from state treasury funds would be anticipated, in accordance with existing statute 43-02.2-03 (paragraph 4).

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**Agency:** N.D. State Board of Accountancy  
**Date** 01/31/2001  
**Prepared:**