FISCAL NOTE

Requested by Legislative Council

02/06/2003

Amendment to: SB 2287

\$0

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.

	2001-2003 Biennium		2003-2005	Biennium	2005-2007 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	\$0	\$0	\$C	\$0	\$C	\$0
Expenditures	\$0	\$0	\$C	\$0	\$C	\$0
Appropriations	\$0	\$0	\$C	\$0	\$C	\$0

1B. County, city, and school district fiscal effect:			Identify the fiscal effect on the appropriate political subdivision.					
2001	-2003 Bienr	nium	2003	-2005 Bienr	nium	2005	-2007 Bienr	nium
		School			School			School
Counties	Cities	Districts	Counties	Cities	Districts	Counties	Cities	Districts

\$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.

\$0

The bill in amended form indicates that the Legislative Council shall consider studying the feasibility and desireability of creating a new classification of accountant.

As the bill is tentative in nature, it has no direct financial impact on the Board of Accountancy, unless the Legislative Council decides to conduct a study.

If the Legislative Council chooses to study the issue, the Board will likely costs if it is involved in the study -- such as research, preparation of materials, travel costs, etc.

- 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.

Revenue would result from application and renewal fees.

\$0

\$0

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.

Expenses would result from initial legal guidance, development of forms and regulations. Ongoing expenses, assuming a small number of registrants, would be nominal.

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.

The State Board of Accountancy does not receive any funds or appropriations from the State. Its funding comes from application and registration fees, late fees, payroll sharing fees, etc.

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