

PROPOSED AMENDMENTS TO SENATE BILL NO. 2006

Page 1, replace lines 14 through 23 with:

"Salaries and wages	\$20,138,488	\$3,185,689	\$23,324,177
Accrued leave payments	624,818	(624,818)	0
Operating expenses	7,721,834	510,831	8,232,665
Capital assets	16,000	0	16,000
Homestead tax credit	20,000,000	10,000,000	30,000,000
Disabled veterans' credit	<u>7,678,000</u>	<u>767,000</u>	<u>8,445,000</u>
Total all funds	\$56,179,140	\$13,838,702	\$70,017,842
Less estimated income	<u>125,000</u>	<u>0</u>	<u>125,000</u>
Total general fund	\$56,054,140	\$13,838,702	\$69,892,842
Full-time equivalent positions	134.00	3.00	137.00"

Page 2, line 16, replace "twelve" with "eleven"

Page 2, line 17, replace "five" with "four"

Page 2, line 17, replace "thirty" with "forty-eight"

Page 2, line 17, replace "seventeen" with "fourteen"

Page 2, line 18, replace "thirty-one" with "seven hundred ninety-one"

Renumber accordingly

STATEMENT OF PURPOSE OF AMENDMENT:

Senate Bill No. 2006 - State Tax Commissioner - Senate Action

	Base Budget	Senate Changes	Senate Version
Salaries and wages	\$20,138,488	\$3,185,689	\$23,324,177
Operating expenses	7,721,834	510,831	8,232,665
Capital assets	16,000		16,000
Homestead tax credit	20,000,000	10,000,000	30,000,000
Disabled veterans credit	7,678,000	767,000	8,445,000
Accrued leave payments	624,818	(624,818)	
Total all funds	\$56,179,140	\$13,838,702	\$70,017,842
Less estimated income	<u>125,000</u>	<u>0</u>	<u>125,000</u>
General fund	\$56,054,140	\$13,838,702	\$69,892,842
FTE	134.00	3.00	137.00

Department No. 127 - State Tax Commissioner - Detail of Senate Changes

	Adds Funding for Base Payroll Changes ¹	Adds Funding for Salary and Benefit Increases ²	Adds Funding for FTE Positions ³	Adds Funding to Continue 2013-15 Biennium Salary Adjustments ⁴	Increases Funding for Operating Expenses ⁵	Increases Funding to Continue Homestead Tax Credit ⁶
Salaries and wages	\$941,784	\$1,421,858	\$392,118	\$332,929	\$97,000	
Operating expenses			47,076		463,755	
Capital assets						
Homestead tax credit						2,000,000
Disabled veterans credit						

Accrued leave payments	(624,818)					
Total all funds	\$316,966	\$1,421,858	\$439,194	\$332,929	\$560,755	\$2,000,000
Less estimated income	0	0	0	0	0	0
General fund	\$316,966	\$1,421,858	\$439,194	\$332,929	\$560,755	\$2,000,000
FTE	0.00	0.00	3.00	0.00	0.00	0.00

	Adds Funding to Expand Homestead Tax Credit ⁷	Increases Funding to Continue Disabled Veterans' Tax Credit ⁸	Total Senate Changes
Salaries and wages			\$3,185,689
Operating expenses			510,831
Capital assets			
Homestead tax credit	8,000,000		10,000,000
Disabled veterans credit		767,000	767,000
Accrued leave payments			(624,818)
Total all funds	\$8,000,000	\$767,000	\$13,838,702
Less estimated income	0	0	0
General fund	\$8,000,000	\$767,000	\$13,838,702
FTE		0.00	3.00

¹ Funding is added for cost-to-continue 2013-15 biennium salaries and benefit increases and for other base payroll changes.

² The following funding is added for 2015-17 biennium performance salary adjustments of 2 to 4 percent per year and increases in monthly health insurance premiums:

	General Fund	Other Funds	Total
Salary increase - Performance	\$830,316	\$0	\$830,316
Health insurance increase	591,542	0	591,542
Total	\$1,421,858	\$0	\$1,421,858

³ Funding is provided from the general fund for FTE positions as follows:

	FTE Positions	Salaries and Wages	Operating Expenses	Total General Fund
Compliance officer	1.00	\$124,924	\$15,692	\$140,616
Property tax specialist	1.00	133,597	15,692	149,289
Research analyst	1.00	133,597	15,692	149,289
Total	3.00	\$392,118	\$47,076	\$439,194

⁴ Funding is added to continue 2013-15 biennium salary adjustments.

⁵ Funding is added for Nexus software programs and the Multistate Tax Commission audit programs (\$64,440), GenTax service maintenance contractions (\$200,000), temporary wages (\$97,000), and postage costs (\$199,315).

⁶ This amendment increases funding to continue the homestead tax credit changes made by the 2013 Legislative Assembly to provide a total of \$22 million for the homestead tax credit.

⁷ This amendment adds \$8 million to expand the eligibility income threshold from \$42,000 to \$50,000 for the homestead tax credit program for total funding of \$30 million.

⁸ This amendment increases funding to continue the disabled veterans' tax credit changes made by the 2013 Legislative Assembly to provide a total of \$8,445,000 for the disabled veterans' tax credit.

Section 4 is amended to reflect a 3 percent annual increase to the Tax Commissioner's salary.