

FISCAL NOTE
HOUSE BILL NO. 1408
LC# 23.0461.02000
01/19/2023

1 - 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.

	2021-2023 Biennium		2023-2025 Biennium		2025-2027 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures			\$4,800,000		\$9,600,000	
Appropriations						

2 - County, City, School District, and Township Fiscal Effect

Identify the fiscal effect on the appropriate political subdivision.

	2021-2023 Biennium	2023-2025 Biennium	2025-2027 Biennium
Counties			
Cities			
School Districts			
Townships			

3 - Bill and Fiscal Impact Summary

Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).

HB 1408 exempts 50% of land enrolled in private land open to sportsmen from taxation.

4 - Fiscal Impact Sections Detail

Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.

Over 800,000 acres of land are enrolled in the private land open to sportsmen program in North Dakota. For this fiscal note, a \$2,000 value per acre was used to calculate this fiscal note. The Department of Public Instruction could not get the actual valuation of the land enrolled in this program. The state uses a 60-mill contribution of taxable valuation to calculate the state aid portion of the Integrated Formula payments. Decreasing the taxable valuation will increase state aid being distributed to school districts. The department estimates a cost of \$4.8 million per year but the amount could increase as more landowners enroll in the program with this tax incentive.

5 - Revenues Detail

For information shown under state fiscal effect in 1 or 2, please explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.

6 - Expenditures Detail

For information shown under state fiscal effect in 1 or 2, please explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.

7 - Appropriations Detail

For information shown under state fiscal effect in 1 or 2, please explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.

The NDDPI budget bill, SB 2013, would need to be increased to accommodate this change.

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