

FISCAL NOTE
HOUSE BILL NO. 1099
LC# 23.8107.02000
02/06/2023

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						
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).

Engrossed HB 1099 amends and reenacts the refund of tax for fuel used for an industrial purpose.

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.

Section 2 of enacted HB 1099 removes the requirement for 0.5 cents per gallon to be withheld from a motor fuel industrial refund and deposited into the agricultural products utilization fund.

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.

If enacted, engrossed HB 1099 will cause no state fiscal impact by removing the requirement for part of the industrial refunds to be withheld and deposited into the agricultural products utilization fund. Removing this requirement will increase the refund amount that is distributed back to the taxpayers.

Details on industrial motor fuel refund claims for prior fiscal years are as follows:

Fiscal Year 2022

16 Claims, 111,049 Gallons, \$-24,986 from the General Fund, \$555 to the Agricultural Products Utilization Fund

Fiscal Year 2021

17 Claims, 182,810 Gallons, \$-41,132 from the General Fund, \$914 to the Agricultural Products Utilization Fund

Fiscal Year 2020

20 Claims, 137,922 Gallons, \$-31,032 from the General Fund, \$690 to the Agricultural Products Utilization Fund

Fiscal Year 2019

15 Claims, 29,643 Gallons, \$-6,670 from the General Fund, \$148 to the Agricultural Products Utilization Fund

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.

Contact Information

Name: Bryan Bittner

Agency: Office of Tax Commissioner

Telephone: 7013283402

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