FISCAL NOTE
SENATE BILL NO. 2177
LC# 25.0947.04000
03/12/2025

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.

	2023-2025 Biennium		2025-2027 Biennium		2027-2029 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.

	2023-2025 Biennium	2025-2027 Biennium	2027-2029 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 SB 2177 with House Amendments establishes a new animal agriculture facility infrastructure fund, allocates state sales, use, and gross receipts tax collections to that fund, and provides an expiration date.

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.

If enacted, section 3 would create an animal agriculture facility infrastructure fund and allocates sales, use, and gross receipts tax collections from eligible tangible personal property purchased to construct new or to expand, upgrade, or replace existing animal agriculture facilities located in the county. The documentation submitted by a facility owner, facility operator, or contractor must equal a taxable value of at least $300,000 purchased during the calendar year.

The creation of the animal agriculture facility infrastructure fund would reduce the state general fund by the amount allocated to the animal agriculture facility infrastructure fund, up to $500,000 per year. While the fiscal impact per biennium may be up to $1 million, the fiscal impact cannot be determined because the number of animal agriculture facilities and the purchase activity related to the facilities is unknown.

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.

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