Tax Commissioner - Budget No. 127
Legislative Council Agency Worksheet - House Bill No. 1006

File   Colors   Col			House	House Version			Senat	Version			Conate Compare	d to House Versio	3
Part   E		t i									Increase	(Decrease)	
### 171.00 \$226,000,522 \$120,000 \$227,005,522 \$170.00 \$226,000 \$20.000 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30		Positions	Fund	Other	Total	Positions	General Fund	Other		Positions	General	Other	Total
### PER DOOI	2025-27 Biennium Base Level	117.00	\$226,900,522	\$125,000	\$227,025,522	117.00	\$226,900,522	\$125,000	\$227,025,522	0.00		- 1	
MRTFE pool   1285,846   1285,84	2025-27 Ongoing Funding Changes						ā			2000000	Contract Con		
### 1702.518   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.246   1,285.247   1,285.246   1,285.247   1,2	Salary increase		\$926,560		\$926,560		\$926,560		\$926.560				\$0
### 17.000   1.265.046   1.265.046   1.265.046   1.265.046   1.265.046   1.265.046   1.265.046   1.265.046   1.265.046   1.265.046   1.265.046   1.265.047   1.265	Health insurance increase		702,618		702.618		702.618		702 618				0
1479.997    1479	Funding to replace the 2023-25 vacant FTE pool		1,285,846		1.285.846		1.285.846		1 285 846				0
	2025-27 new and vacant FTE pool		(479,997)		(479,997)		(479,997)		(479.997)				0
	Budget reduction from salary savings		(26,967)		(26,967)		(26,967)		(26,967)				0
Section 2   Section 3   Section 4   Section 3   Section 4   Section 3   Section 4   Section 3   Section 4   Section 4   Section 4   Section 5   Section 4   Section 6   Sect	Salary funding - Cost to continue		362,000		362,000		362,000		362,000				0
### 1450 000   4	Salary funding - Reclassification of positions				0		215,011		215.011		\$215.011		215.011
### 155,000   450,000   45	Salary funding - Equity				0		296,789		296.789		296 789		296 789
Initis 98.321 98	GenTax support		450,000		450,000		450,000		450,000		100		0
16,420   1	Information technology rate adjustments		358,321		358,321		358.321		358.321				0
11,1800,000    1,1800,000    1,1800,	Capitol rent increase		16,420		16,420		16,420		16,420			2	0
ent 10.655,000 10.655,	Homestead tax credit adjustment		(11,800,000)		(11,800,000)		(11,800,000)		(11,800,000)				0
103/225,000    103/	Disabled veterans' tax credit adjustment		10,655,000		10,655,000		10,655,000		10,655,000				0
Vertising and IT	Primary residence credit adjustment		(103,225,000)		(103,225,000)		(103,225,000)		(103,225,000)				0
Section 2 provides for a transfer funds   Section 4 provides for a transfer funds   Section 4 provides for a transfer of \$1,761,168 from the motor vehicle fuel tax revenue collections to the general fund for the lengers related to the administration of the motor vehicle fuel tax revenue of the motor vehicle fuel tax revenue administration of the motor vehicle fuel tax revenue of the motor vehicle fuel tax revenue administration of the motor vehicle f	Total ongoing funding changes	0.00	(\$100,775,199)	\$0	(\$100,775,199)	0.00	(\$100,263,399)	\$0	(\$100,263,399)	0.00	\$511,800	\$0	\$511,800
17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199   17.00   17.5,199	One-Time Funding Items												
9   0.00   \$0   \$0   \$0   \$0   \$0   \$0	Costs				<b>&amp;</b> C		\$1,500,000		\$1,500,000		\$1,500,000		\$1,500,000
9   0.00   (\$100,775,199)   \$0   (\$100,775,199)   \$0.00   (\$98,763,399)   \$0.00   \$2,011,800   \$0   \$0   \$0   \$0   \$0   \$0   \$0	Total one-time funding changes	0.00	\$0	\$0	\$0	0.00	\$1,500,000	\$0	\$1,500,000	0.00	\$1,500,000	\$0	\$1,500,000
117.00   \$125,123   \$125,000   \$126,250,323   117.00   \$128,137,123   \$125,000   \$128,252,123   0.00   \$2,011,800   \$0	Total Changes to Base Level Funding	0.00	(\$100,775,199)	\$0	(\$100,775,199)	0.00	(\$98,763,399)	\$0	(\$98,763,399)	0.00	\$2,011,800	\$0	\$2.011.800
of base level 0.0% (44.4%) 0.0% (44.4%) 0.0% (44.4%) 0.0% (44.5%) 0.0%	2025-27 Total Funding	117.00	\$126,125,323	\$125,000	\$126,250,323	117.00	\$128,137,123	\$125,000	\$128,262,123	0.00	\$2,011,800	\$0	\$2,011,800
of base level 0.0% (44.4%) 0.0% (44.4%) 0.0% (44.2%) 0.0% (43.5%) 0.0% (43.5%) N/A	Federal funds included in other funds			\$125,000				\$125,000				\$0	
r-Budget No. 127  House Version Section 2 provides for the use of funding in the new and vacant FTE pool line item. Section 3 authorizes the Tax Commissioner to transfer funds between the homestead tax credit line item and the disabled veterans' credit line item for the 2025-27 biennium. Section 4 provides for a transfer of \$1,761,168 from the motor vehicle fuel tax revenue collections to the general fund for the expenses related to the administration of the motor vehicle fuel taxes.	Total ongoing changes - Percentage of base level	0.0%	(44.4%)	0.0%	(44.4%)	0.0%	(44.2%)	0.0%	(44.2%)	N/A	N/A	N/A	N/A
Section 2 provides for the use of funding in the new and vacant Section FTE pool line item.  Section 3 authorizes the Tax Commissioner to transfer funds Section between the homestead tax credit line item and the disabled between veterans' credit line item for the 2025-27 biennium.  Section 4 provides for a transfer of \$1,761,168 from the motor Section vehicle fuel tax revenue collections to the general fund for the vehicle expenses related to the administration of the motor vehicle fuel expenses	Other Sections in Tax Commissioner - Budget No. 1:					600	(10.070)	0.00	(+0.070)	Š	Š	Š	Š
Section 2 provides for the use of funding in the new and vacant Section FTE pool line item.  Section 3 authorizes the Tax Commissioner to transfer funds Section between the homestead tax credit line item and the disabled veterans' credit line item for the 2025-27 biennium.  Section 4 provides for a transfer of \$1,761,168 from the motor Section vehicle fuel tax revenue collections to the general fund for the vehicle expenses related to the administration of the motor vehicle fuel expenses	Section Description		House	Version			Senate	Version					
Section 3 authorizes the Tax Commissioner to transfer funds Section between the homestead tax credit line item and the disabled betwee veterans' credit line item for the 2025-27 biennium.  Section 4 provides for a transfer of \$1,761,168 from the motor Section vehicle fuel tax revenue collections to the general fund for the expenses related to the administration of the motor vehicle fuel expenses		Section 2 prov FTE pool line i	vides for the use of tem.	of funding in the	new and vacant	Section 3 pro	vides for the use item.	of funding in the	new and vacant				
Section 4 provides for a transfer of \$1,761,168 from the motor section vehicle fuel tax revenue collections to the general fund for the vehicle expenses related to the administration of the motor vehicle fuel expensions.	Line item transfers	Section 3 aut between the veterans' credi	horizes the Tax homestead tax countries it line item for the 20	Commissioner to redit line item a 025-27 biennium.	transfer funds	Section 4 autoetween the veterans' cred	thorizes the Tax homestead tax c lit line item for the 2	Commissioner to redit line item a 025-27 biennium.	transfer funds nd the disabled			-	
	Motor vehicle fuel tax revenue transfer	Section 4 prov vehicle fuel ta expenses rela	vides for a transfe ax revenue collect ited to the adminis	er of \$1,761,168 tions to the gene stration of the m	from the motor real fund for the otor vehicle fuel	Section 5 pro /ehicle fuel t expenses rela	vides for a transfor ax revenue collect ated to the admini	er of \$1,761,168 ions to the gene stration of the m	from the motor ral fund for the otor vehicle fuel				

Other Sections in Tax Commissioner - Budget No. 127	127		
Section Description	House Version	Senate Version	
Salary of Tax Commissioner	Section 5 provides the statutory changes necessary to increase the	Section 5 provides the statutory changes necessary to increase the Section 6 provides the statutory changes necessary to increase the	
	Tax Commissioner's salary by 3 percent on July 1, 2025, and by	Tax Commissioner's salary by 3 percent on July 1, 2025, and by Tax Commissioner's salary by 3 percent on July 1, 2025, and by	
	3 percent on July 1, 2026.	3 percent on July 1, 2026.	
Primary residence credit - Properties owned through a		Sections 7, 8, 9, 10, and 11 amend provisions of the primary	
cooperative		residence credit to allow properties owned through a cooperative to	
		qualify for the credit, including effective dates and an emergency	-
		clause allowing the taxpayers to claim the credit retroactively.	