

3.26 Adam



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

	House Version				Senate Version				Senate Compared to House Version Increase (Decrease)			
	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total	FTE Positions	General Fund	Other Funds	Total
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	\$0	\$0	\$0
2025-27 Ongoing Funding Changes												
Salary increase		\$926,560		\$926,560		\$926,560		\$926,560				\$0
Health insurance increase		702,618		702,618		702,618		702,618				0
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
Salary funding - Cost to continue		362,000		362,000		362,000		362,000				0
Salary equity funding				0		511,800		511,800		\$511,800		511,800
GenTax support		450,000		450,000		450,000		450,000				0
Information technology rate adjustments		358,321		358,321		358,321		358,321				0
Capitol rent increase		16,420		16,420		16,420		16,420				0
Homestead tax credit adjustment		(11,800,000)		(11,800,000)		(11,800,000)		(11,800,000)				0
Disabled veterans' tax credit adjustment		10,655,000		10,655,000		10,655,000		10,655,000				0
Primary residence credit adjustment		(103,225,000)		(103,225,000)		(103,225,000)		(103,225,000)				0
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
One-Time Funding Items												
Tax relief program administration - Advertising and IT				\$0		\$1,500,000		\$1,500,000		\$1,500,000		\$1,500,000
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
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
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
Federal funds included in other funds			\$125,000					\$125,000		\$0		

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
Total changes - Percentage of base level	0.0%	(44.4%)	0.0%	(44.4%)	0.0%	(43.5%)	0.0%	(43.5%)	N/A	N/A	N/A	N/A

Other Sections in Tax Commissioner - Budget No. 127

Section Description	House Version	Senate Version
New and vacant FTE pool line item	Section 2 provides for the use of funding in the new and vacant FTE pool line item.	Section 3 provides for the use of funding in the new and vacant FTE pool line item.
Line item transfers	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 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.
Motor vehicle fuel tax revenue transfer	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.	Section 5 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.
Salary of Tax Commissioner	Section 5 provides the statutory changes necessary to increase the Tax Commissioner's salary by 3 percent on July 1, 2025, and by 3 percent on July 1, 2026.	Section 6 provides the statutory changes necessary to increase the Tax Commissioner's salary by 3 percent on July 1, 2025, and by 3 percent on July 1, 2026.