

## Tentative Final Budget Status Report

## Legislative General Fund Revenue Changes to the Base Budget by Revenue Type

As of May 03, 2025

Revenue Type	Bill No.	Action By	General Fund Change	Explanation of Change
Beginning balance	Forecast Revision		\$108,725,434	March 2025 forecast revision for estimated unspent 2023-25 biennium appropriations ("turnback")
	Forecast Revision		\$27,633,724	March 2025 forecast revision to 2023-25 biennium revenues
	Other	HS	(\$23,937,793)	Transfer to the budget stabilization fund based on 2025-27 biennium general fund appropriations
	HB 1003	HS	(\$100,000)	Provides an exemption to the Attorney General to continue unspent 2023-25 biennium appropriation authority into the 2025-27 biennium
	HB 1009	HS	\$1,029,968	Transfers any remaining funds from the bioscience innovation grant fund to the general fund
	HB 1012	HS	(\$9,786,555)	Provides exemptions to the Department of Health and Human Services to continue unspent 2023-25 biennium appropriation authority in the 2025-27 biennium
	HB 1013	HS	(\$11,000,000)	Provides an exemption to the Department of Public Instruction to continue unspent 2023-25 biennium appropriation authority into the 2025-27 biennium
	HB 1013	HS	(\$146,950)	Provides an exemption to the State Library to continue unspent 2023-25 biennium appropriation authority in the 2025-27 biennium
	HB 1015	H	(\$3,184,893)	Provides exemptions to the Office of Management and Budget to continue unspent 2023-25 biennium appropriation authority in the 2025-27 biennium
	HB 1015	HS	(\$3,045,000)	Provides deficiency appropriations to the Office of Management and Budget for the new and vacant FTE funding pool and Uniform Laws Commission expenses
	HB 1016	HS	(\$2,325,000)	Provides exemptions to the Adjutant General to continue unspent 2023-25 biennium appropriation authority in the 2025-27 biennium
	HB 1024	HS	(\$20,678,279)	Provides deficiency appropriations to various state agencies
	SB 2001	HS	(\$4,498,707)	Provides an exemption to the Legislative Branch to continue unspent 2023-25 biennium appropriation authority in the 2025-27 biennium
	SB 2010	HS	(\$25,000)	Provides an exemption to the Council on the Arts to continue unspent 2023-25 biennium appropriation authority into the 2025-27 biennium
	SB 2014	HS	(\$627,587)	Provides a deficiency appropriation to the Industrial Commission for a hydrogen research project
	SB 2014	HS	(\$992,400)	Provides an exemption to the Industrial Commission to continue unspent 2023-25 biennium appropriation authority in the 2025-27 biennium
	SB 2018	HS	(\$13,500,000)	Provides exemptions to the Department of Commerce to continue unspent 2023-25 biennium appropriation authority in the 2025-27 biennium

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	SB 2021	HS	(\$326,920)	Provides an exemption to the Information Technology Department to continue unspent 2023-25 biennium appropriation authority into the 2025-27 biennium
	SB 2025	HS	(\$19,066)	Provides an exemption to the Department of Veterans' Affairs to continue unspent 2023-25 biennium appropriation authority into the 2025-27 biennium
	SB 2201	HS	(\$1,900,000)	Retroactively includes trusts in the primary residence credit decreasing unspent appropriation authority
<b>Total Changes - Beginning balance</b>			<b>\$41,294,976</b>	
Sales and use tax	Forecast Revision		(\$81,800,000)	March 2025 forecast revision to 2025-27 biennium revenues
	SB 2177	HS	(\$1,000,000)	Allocates up to \$1 million per biennium of sales and use tax collections on the purchase of materials or equipment for animal agriculture facilities to a newly created animal agriculture facility infrastructure fund rather than the general fund
<b>Total Changes - Sales and use tax</b>			<b>(\$82,800,000)</b>	
Motor vehicle excise tax	Forecast Revision		(\$2,100,000)	March 2025 forecast revision to 2025-27 biennium revenues
	HB 1578	HS	(\$16,499)	Provides a motor vehicle excise tax exemption for abandoned motor vehicles
<b>Total Changes - Motor vehicle excise tax</b>			<b>(\$2,116,499)</b>	
Individual income tax	Forecast Revision		(\$16,700,000)	March 2025 forecast revision to 2025-27 biennium revenues
<b>Total Changes - Individual income tax</b>			<b>(\$16,700,000)</b>	
Corporate income tax	Forecast Revision		\$8,200,000	March 2025 forecast revision to 2025-27 biennium revenues
<b>Total Changes - Corporate income tax</b>			<b>\$8,200,000</b>	
Oil and gas production tax	SB 2323	HS	\$20,000,000	Increases the allocation of oil and gas tax revenue to the general fund by \$40 million, from \$460 million to \$500 million per biennium
<b>Total Changes - Oil and gas production tax</b>			<b>\$20,000,000</b>	
Oil extraction tax	SB 2323	HS	\$20,000,000	Increases the allocation of oil and gas tax revenue to the general fund by \$40 million, from \$460 million to \$500 million per biennium
<b>Total Changes - Oil extraction tax</b>			<b>\$20,000,000</b>	

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Coal conversion tax	HB 1279	HS	(\$21,350,000)	Continues a partial coal conversion tax exemption decreasing tax collections and allocates the remaining collections to the legacy fund rather than the general fund
<b>Total Changes - Coal conversion tax</b>			<b>(\$21,350,000)</b>	
Cigarette and tobacco tax	Forecast Revision		(\$1,513,373)	March 2025 forecast revision to 2025-27 biennium revenues
<b>Total Changes - Cigarette and tobacco tax</b>			<b>(\$1,513,373)</b>	
Wholesale liquor tax	Forecast Revision		(\$487,190)	March 2025 forecast revision to 2025-27 biennium revenues
<b>Total Changes - Wholesale liquor tax</b>			<b>(\$487,190)</b>	
Gaming tax	HB 1012	HS	(\$1,900,000)	Appropriates funding to the Department of Health and Human Services decreasing the amount available to be transferred to the general fund
	SB 2205	HS	(\$520,000)	Transfers additional gaming tax revenues to a gambling disorder prevention and treatment fund decreasing the amount deposited in the general fund
<b>Total Changes - Gaming tax</b>			<b>(\$2,420,000)</b>	
Insurance premium tax	SB 2135	HS	(\$75,000)	Increases the amount of tax revenue transferred to the firefighter death benefit fund, from \$50,000 to \$125,000, decreasing the amount deposited in the general fund
<b>Total Changes - Insurance premium tax</b>			<b>(\$75,000)</b>	
Departmental collections	HB 1010	HS	\$3,888,320	Increases certain investment broker and firm registration fees charged by the Securities Department
	HB 1086	HS	\$560,500	Adjusts certain Fire Marshal fees which are deposited into the insurance regulatory fund and transferred to the general fund
	HB 1123	HS	\$1,459,020	Increases certain fees charged by Insurance Commissioner which are deposited in the insurance regulatory trust fund and transferred to the general if the insurance regulatory trust fund exceeds a certain balance
	HB 1417	HS	(\$340,000)	Repeals various court and indigent defense fees decreasing revenue collections
	SB 2024	HS	(\$561,000)	Deposits fuel inspection fees in the Department Environmental Quality operating fund rather than the general fund
	SB 2057	HS	\$2,996,162	Increases various court fees charged by the judicial branch

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	SB 2090	HS	(\$10,500)	Deposits fireworks application license fees in the insurance regulatory trust fund rather than the general fund
	SB 2251	HS	(\$343,353)	Removes the authority of the State Auditor to charge for audits of state agencies decreasing collections deposited in the general fund
<b>Total Changes - Departmental collections</b>			<b>\$7,649,149</b>	
Mineral leasing fees	Forecast Revision		(\$10,000,000)	March 2025 forecast revision to 2025-27 biennium revenues
<b>Total Changes - Mineral leasing fees</b>			<b>(\$10,000,000)</b>	
Transfer - Mill and Elevator	Forecast Revision		\$3,000,000	March 2025 forecast revision to 2025-27 biennium revenues
<b>Total Changes - Transfer - Mill and Elevator</b>			<b>\$3,000,000</b>	
Transfer - Budget stabilization interest	Forecast Revision		\$26,779,200	March 2025 forecast revision to 2025-27 biennium revenues
<b>Total Changes - Transfer - Budget stabilization interest</b>			<b>\$26,779,200</b>	
Transfer - Legacy earnings fund	HB 1176	HS	(\$311,699,104)	Changes the allocations from the legacy earnings fund to provide an allocation to a newly created legacy property tax relief fund and to remove the allocations to the general fund NOTE: This fiscal impact also reflects the impact of House Bill Nos. 1168 and 1575
<b>Total Changes - Transfer - Legacy earnings fund</b>			<b>(\$311,699,104)</b>	
<b>Total All Changes</b>			<b>(\$322,237,841)</b>	