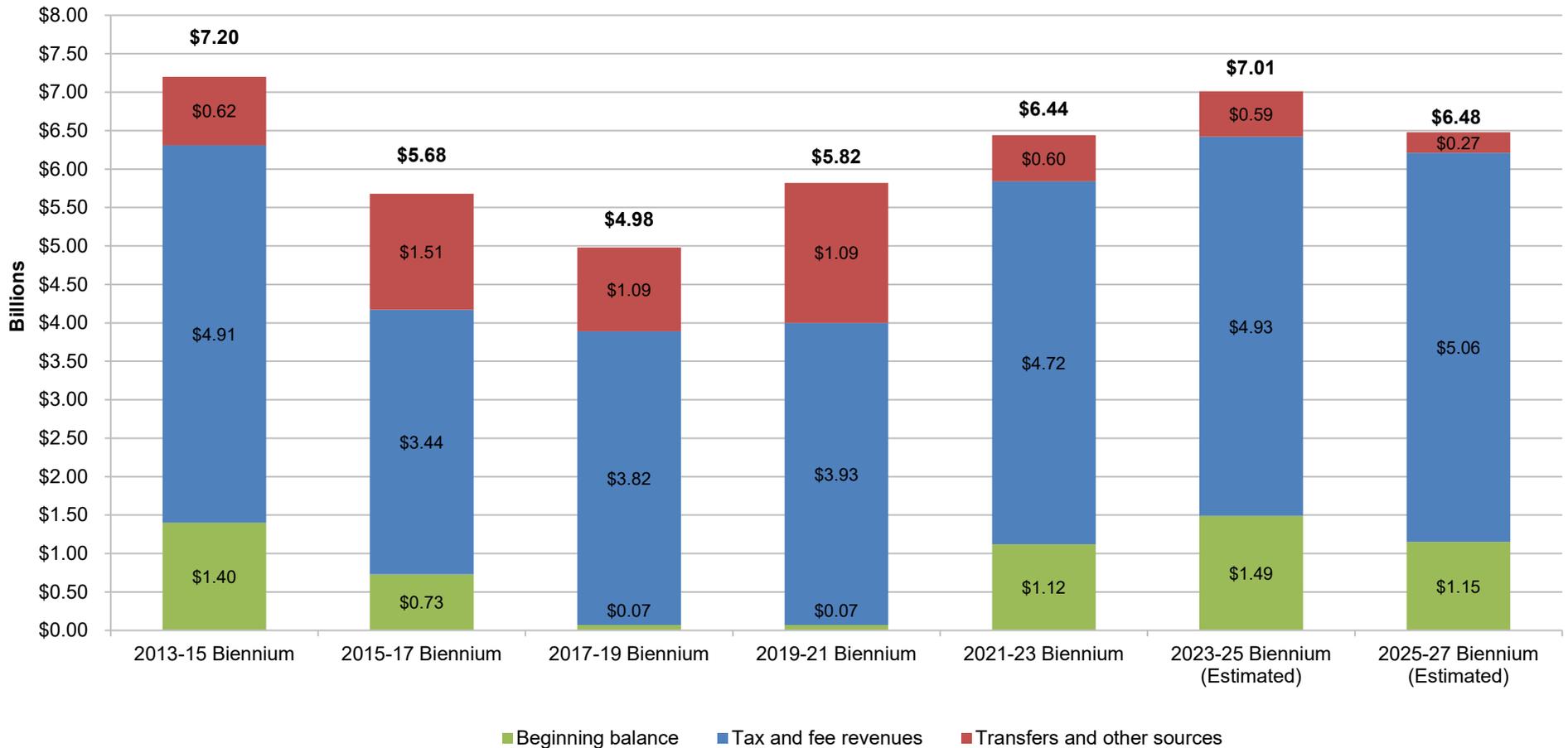


GENERAL FUND REVENUE SUMMARY

TOTAL GENERAL FUND REVENUES

Based on the 2025 legislative revenue forecast, total 2025-27 biennium general fund revenues, including the beginning balance, tax and fee revenues, and transfers, are estimated to be \$6,484 million, which is \$528 million, or 7.5 percent, less than total 2023-25 biennium estimated revenues of \$7,012 million. The following is a summary of general fund revenues for the 2013-15 through 2025-27 bienniums:

	Actual					Estimated	
	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium	2025-27 Biennium
Beginning balance	\$1,396,059,186	\$729,529,389	\$65,000,000	\$65,000,000	\$1,122,353,345	\$1,490,156,765	\$1,155,450,960
Tax and fee revenues	4,906,838,449	3,437,604,096	3,818,087,697	3,931,123,045	4,723,697,050	4,929,088,237	5,056,746,408
Transfers and other sources	894,959,058	1,511,601,317	1,095,360,965	1,820,781,277	596,144,886	592,798,368	272,414,974
Total	\$7,197,856,693	\$5,678,734,802	\$4,978,448,662	\$5,816,904,322	\$6,442,195,281	\$7,012,043,370	\$6,484,612,342



GENERAL FUND BEGINNING BALANCE

Based on final legislative action, **July 1, 2025, estimated beginning balance is \$1,155.5 million**. Pursuant to North Dakota Century Code Chapter 54-27.2, any amount in the general fund at the end of a biennium in excess of \$65 million must be transferred to the budget stabilization fund, except that the balance in the budget stabilization fund may not exceed 15 percent of the general fund budget approved by the most recently adjourned Legislative Assembly. The 15 percent limit for the budget stabilization fund is \$937 million based on total general fund appropriations for the 2025-27 biennium of \$6,246.6 million. As a result, **the estimated transfer from the general fund to the budget stabilization fund is \$22.4 million**. However, the transfer from the general fund to the budget stabilization fund may be reduced or may not be required if the interest earnings of the budget stabilization fund bring the balance of the budget stabilization fund to the 15 percent limit.

The schedule below provides information on other legislative action, excluding revenue forecast adjustments, relating to the July 1, 2025, beginning general fund balance and affecting the transfer to the budget stabilization fund.

Bill No.	Description	Amount
	Supplemental and deficiency appropriations (See the SUPPLEMENTAL AND DEFICIENCY APPROPRIATIONS FOR THE 2023-25 BIENNIUM for more detailed information)	(\$24,350,866)
HB 1003	Attorney General - Provides an exemption allowing unspent funding for a licensing and deposit software system to be continued into the 2025-27 biennium	(100,000)
HB 1009	Agriculture Commissioner - Transfers any remaining balance from the bioscience innovation grant fund to the general fund	1,029,968
HB 1012	Department Health and Human Services - Provides exemptions allowing unspent funding for expenses of additional human service centers (\$4,150,000), an employer-led child care cost-share program (\$2,200,000), a streamlined background check project (\$986,555), integrity audits (\$500,000), and a behavioral health facility grant (\$1,950,000) to be continued into the 2025-27 biennium	(9,786,555)
HB 1013	Provides exemptions for the following: Department of Public Instruction - Provides an exemption allowing unspent funding for the integrated formula payments to be continued into the 2025-27 biennium	(11,000,000)
	State Library - Provides an exemption allowing unspent funding for building renovations to be continued into the 2025-27 biennium	(146,950)
HB 1015	Office of Management and Budget - Provides exemptions allowing unspent funding for space utilization improvements (\$1,800,000), a procurement automation project (\$400,000), and the Fiscal Management Division (\$984,893) to continue into the 2025-27 biennium	(3,184,893)
SB 2016	Adjutant General - Provides exemptions allowing unspent funding for tuition assistance, recruitment, and retention incentives (\$2,200,000) and cybersecurity grants (\$125,000) to be continued into the 2025-27 biennium	(2,325,000)
SB 2001	Legislative branch - Provides an exemption allowing unspent funding for legislative branch functions to be continued into the 2025-27 biennium	(4,498,707)
SB 2010	Council on the Arts - Provides an exemption allowing unspent funding for accrued leave payouts to be continued into the 2025-27 biennium	(25,000)
SB 2014	Industrial Commission - Provides an exemption allowing unspent funding for an electricity grid resilience grant to be continued into the 2025-27 biennium	(992,400)
SB 2018	Department of Commerce - Provides exemptions allowing unspent funding for workforce programs (\$12,000,000), discretionary grants (\$500,000), and the Office of Legal Immigration (\$1,000,000) to be continued into the 2025-27 biennium	(13,500,000)
SB 2021	Information Technology Department - Provides an exemption allowing unspent funding for a state and local cybersecurity grant program to be continued into the 2025-27 biennium	(326,920)
SB 2025	Department of Veterans' Affairs - Provides an exemption allowing unspent funding for accrued leave to be continued into the 2025-27 biennium	(19,066)
SB 2201	Tax Commissioner - Retroactively allows properties held in trust to be eligible for the primary residence credit decreasing unspent appropriations before the end of the 2023-25 biennium	(1,900,000)
Total		(\$71,126,389)

GENERAL FUND TAX AND FEE REVENUES

Based on final legislative action, **2025-27 biennium estimated general fund tax and fee revenues total \$5,056.7 million**, which reflects a decrease of \$81.7 million compared to the January 2025 base revenue forecast (\$5,138.4 million) and an increase of \$22.8 million compared to the March 2025 revised revenue forecast (\$5,033.9 million). Compared to the 2023-25 biennium revised estimated general fund tax and fee revenues (\$4,929.1 million), 2025-27 biennium estimated general fund tax and fee revenues (\$5,056.7 million) reflect an increase of \$127.6 million, or 2.6 percent.

Major areas of 2025-27 biennium **tax and fee revenue change** compared to the 2023-25 biennium revised revenue forecast include:

- Sales and use tax collections are estimated to **increase** by \$97.7 million, or 4 percent.
- Motor vehicle excise taxes are estimated to **increase** by \$4 million, or 2.3 percent.
- Individual income tax collections are estimated to **increase** by \$117.8 million, or 15.2 percent.
- Corporate income taxes are estimated to **decrease** by \$22.6 million, or 4.2 percent.
- Oil and gas tax collections are estimated to **increase** by \$40 million, or 8.7 percent. (See the **oil and gas tax collections** section below.)

The 2025 Legislative Assembly approved the following bills, which are estimated to have a major impact on tax and fee revenues:

Oil and gas tax collections

- Senate Bill No. 2323 increases the allocation of oil and gas tax revenues to the general fund resulting in **an increase of \$40 million** to the general fund.

Coal conversion tax collections

- House Bill No. 1279 extends a partial coal conversion tax exemption for coal conversion facilities and allocates the state share of the coal conversion tax revenues to the legacy fund rather than the general fund resulting in **a decrease of \$21.4 million** to the general fund.

Departmental collections

- House Bill No. 1010 increases certain investment broker and firm registration fees charged by the Insurance Department resulting in **an estimated increase of \$3.9 million**.
- House Bill No. 1123 increases fees charged by the Insurance Commissioner which are deposited in the insurance regulatory trust fund and then transferred to the general fund each fiscal year resulting in **an estimated increase of \$1.5 million**.
- Senate Bill No. 2057 increases various court fees charged by the judicial branch resulting in **an estimated increase of \$3 million**.

Other bills approved by the 2025 Legislative Assembly with an estimated fiscal impact on general fund tax and fee revenues include the following:

Bill No.	Description	Estimated Impact
HB 1012	Gaming tax - Appropriates funding to the Department of Health and Human Services decreasing the amount available to be transferred from the charitable gaming operating fund to the general fund	(\$1,900,000)
HB 1086	Departmental collections - Amends fees charged by the State Fire Marshal and deposits the revenue in the insurance regulatory trust fund rather than the reduced cigarette ignition propensity fund with excess revenues transferred to the general fund at the end of the biennium	\$560,500
HB 1139	Sales and use tax - Creates a sales tax exemption for items purchased by fire departments for fire protection services	Cannot be determined
HB 1417	Departmental collections - Repeals various court and indigent defense fees	(\$340,000)
HB 1578	Motor vehicle excise tax - Provides a motor vehicle excise tax exemption for abandoned motor vehicles	(\$16,499)
SB 2024	Departmental collections - Deposits fuel inspection fees in the Department Environmental Quality operating fund rather than the general fund	(\$561,000)
SB 2090	Departmental collections - Deposits fireworks application license fees in the insurance regulatory trust fund rather than the general fund	(\$10,500)
SB 2135	Insurance premium tax - 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	(\$75,000)

SB 2177	Sales and use tax - Allocates sales and use tax collections on animal agriculture facilities or related equipment to a newly created animal agriculture facility infrastructure fund rather than the general fund	(\$1,000,000)
SB 2205	Gaming tax - Increases funding transferred from the charitable gaming operating fund to the gambling disorder prevention and treatment fund, resulting in a decrease in funding transferred from the charitable gaming operating fund to the general fund	(\$520,000)
SB 2207	Motor vehicle excise tax - Provides an exemption for motor vehicles purchased by tribal governments	Cannot be determined
SB 2251	Departmental collections - Removes the authority of the State Auditor to charge for audits of state agencies	(\$343,353)
SB 2282	Individual and corporate income taxes - Creates an income tax credit for qualified employers for child care contributions made for employee child care costs	Cannot be determined
SB 2369	Sales and use tax - Clarifies a sales and use tax exemption for activities conducted by an educational, religious, or charitable nonprofit organization in a publicly owned facility	Cannot be determined

TRANSFERS AND OTHER SOURCES OF REVENUE TO THE GENERAL FUND

Based on final legislative action, **2025-27 biennium transfers and other sources of revenue to the general fund total \$272.4 million**, which reflects a decrease of \$281.9 million compared to the January 2025 base revenue forecast (\$554.3 million) and a decrease of \$311.7 million compared to the March 2025 revised revenue forecast (\$584.1 million).

Major legislative action affecting the 2025-27 biennium transfers and other sources of revenue to the general fund includes:

- **Senate Bill No. 2014** transfers \$140 million from Bank of North Dakota profits to the general fund.
- **House Bill No. 1176 and Senate Bill No. 2012** change the allocations from the legacy earnings fund to remove the allocations to the general fund resulting in a decrease of \$311.7 million.

COMPARISON OF ONGOING AND ONE-TIME GENERAL FUND REVENUES

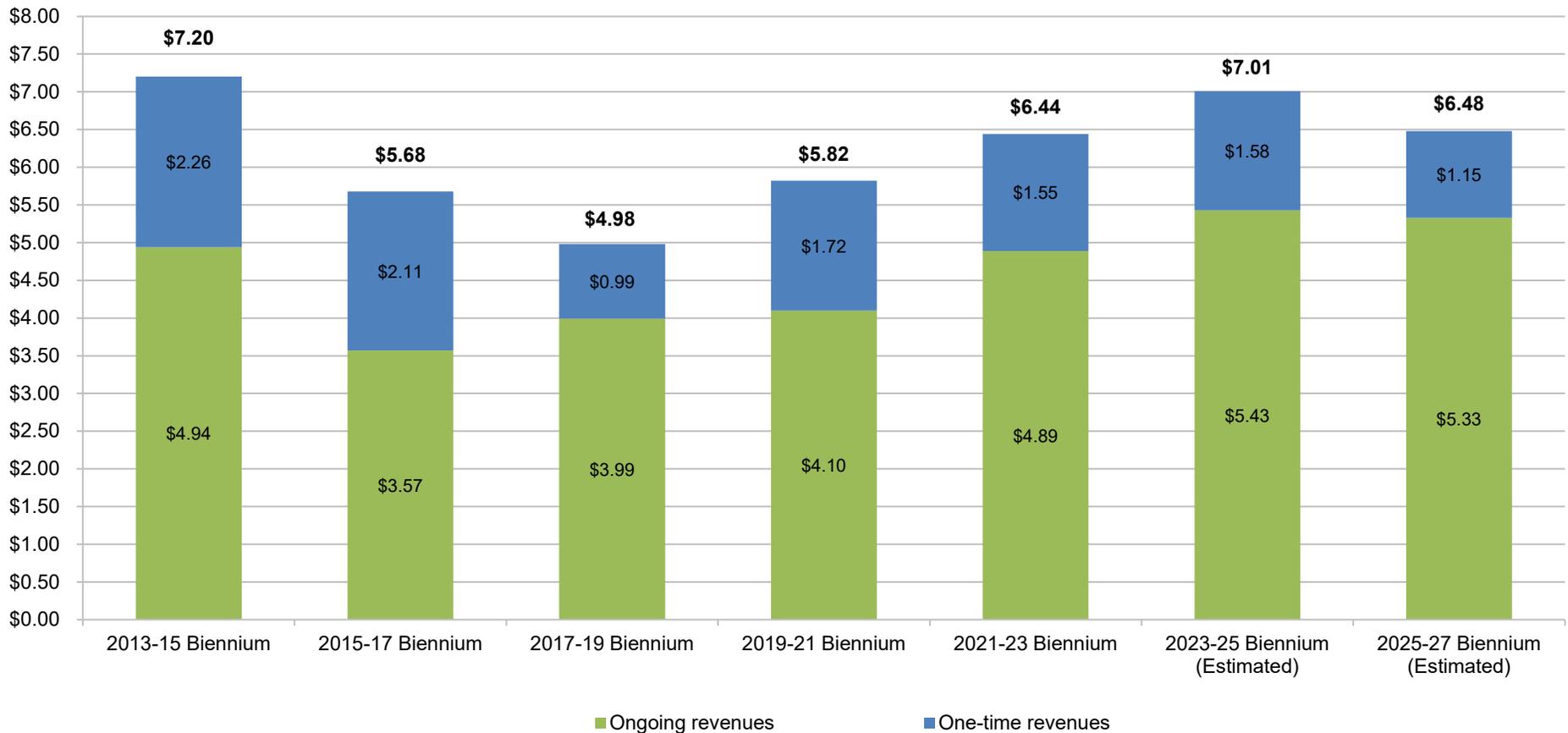
Based on final legislative action, **2025-27 biennium ongoing general fund revenues total \$5,329.2 million**, a decrease of \$102.2 million compared to 2023-25 biennium ongoing general fund revenues (\$5,431.4 million), and **2025-27 biennium one-time general fund revenues total \$1,155.5 million**, a decrease of \$425.1 million compared to 2023-25 biennium one-time general fund revenues (\$1,580.6 million). The following is a summary of ongoing and one-time general fund revenues for the 2013-15 through 2025-27 bienniums:

	Actual					Estimated	
	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium	2025-27 Biennium
Ongoing revenues							
Tax and fee revenues	\$4,906,838,449	\$3,437,604,096	\$3,818,087,697	\$3,931,123,045	\$4,723,697,050	\$4,929,088,237	\$5,056,746,408
Bank of North Dakota profits	0	100,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000
Mill and Elevator profits ¹	6,817,200	9,051,496	11,784,981	11,817,493	15,160,126	18,377,705	20,000,000
Lottery	13,300,000	15,780,000	15,900,000	10,400,000	13,000,000	13,959,572	14,039,806
Gas tax administration	1,777,360	2,030,496	2,016,120	1,991,418	1,873,744	1,844,424	1,761,168
Budget stabilization interest	11,060,345	0	0	5,944,245	0	103,143,877	96,614,000
Legacy earnings fund ²	0	0	0	0	0	225,000,000	0
Total ongoing revenues	\$4,939,793,354	\$3,564,466,088	\$3,987,788,798	\$4,101,276,201	\$4,893,730,920	\$5,431,413,815	\$5,329,161,382
One-time revenues							
Beginning balance	\$1,396,059,186	\$729,529,389	\$65,000,000	\$65,000,000	\$1,122,353,345	\$1,490,156,765	\$1,155,450,960
Mill and Elevator profits ¹	0	0	5,892,491	0	0	0	0
Legacy earnings fund ²	0	0	0	0	0	29,474,088	0
Legacy fund	0	0	455,263,216	871,687,384	0	0	0

Strategic investment and improvements fund	520,000,000	155,000,000	248,000,000	764,400,000	410,000,000	50,000,000	0
Tax relief fund	341,790,000	657,000,000	183,000,000	8,600,000	0	0	0
Budget stabilization fund	0	572,485,454	0	0	0	0	0
Western Area Water Supply Authority loan refinance	0	0	25,000,000	0	0	0	0
Other transfers and miscellaneous sources	214,153	253,871	8,504,157	5,940,737	16,111,016	10,998,702	0
Total one-time revenues	\$2,258,063,339	\$2,114,268,714	\$990,659,864	\$1,715,628,121	\$1,548,464,361	\$1,580,629,555	\$1,155,450,960
Total	\$7,197,856,693	\$5,678,734,802	\$4,978,448,662	\$5,816,904,322	\$6,442,195,281	\$7,012,043,370	\$6,484,612,342

¹The amounts shown for the Mill and Elevator profits under ongoing revenues reflect transfers of 50 percent of the profits to the general fund. The amount shown for Mill and Elevator profits under one-time revenues reflects a temporary increase in the transfer from 50 to 75 percent for the 2017-19 biennium only, pursuant to Senate Bill No. 2014 (2017).

²The amount shown for the legacy earnings fund under ongoing revenues reflects an allocation of \$225 million to the general fund for tax relief. The amount shown for the legacy earnings fund under one-time revenues reflects an allocation of 50 percent of any remaining earnings to the general fund. The 2025 Legislative Assembly removed the allocations from the legacy earnings fund to the general fund.



GENERAL FUND REVENUES FROM THE 2019-21 BIENNIUM TO THE 2025-27 BIENNIUM

General Fund Revenue Source	Actual		Estimated ¹		2025-27 Biennium Increase (Decrease) Compared to the 2023-25 Biennium	
	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium	2025-27 Biennium	Amount	Percentage
Beginning balance	\$65,000,000	\$1,122,353,345	\$1,490,156,765	\$1,155,450,960	(\$334,705,805)	(22.5%)
Tax and fee revenues						
Sales and use tax	\$1,823,991,775	\$2,130,643,947	\$2,446,300,000	\$2,544,000,000	\$97,700,000	4.0%
Motor vehicle excise tax	259,690,121	308,681,830	171,000,000	174,983,501	3,983,501	2.3%
Individual income tax	817,553,868 ²	938,772,561 ²	776,200,000 ²	894,000,000 ²	117,800,000	15.2%
Corporate income tax	238,409,986 ³	521,695,566 ³	537,600,000 ³	515,000,000 ³	(22,600,000)	(4.2%)
Oil and gas taxes	400,000,000 ⁴	400,000,000 ⁴	460,000,000 ⁴	500,000,000 ⁴	40,000,000	8.7%
Coal conversion tax	42,665,908	0	0	0	0	N/A
Cigarette and tobacco tax	49,907,878	45,100,319	40,370,681	40,676,670	305,989	0.8%
Wholesale liquor tax	18,727,698	20,342,214	21,420,491	21,172,640	(247,851)	(1.2%)
Gaming tax	30,860,614	36,019,390	45,094,225	43,180,000	(1,914,225)	(4.2%)
Insurance premium tax	102,357,095	132,862,128	120,759,909	113,425,000	(7,334,909)	(6.1%)
Departmental collections	89,199,565	79,090,950	85,909,138	78,308,597	(7,600,541)	(8.8%)
Interest income	16,595,489	22,715,104	144,648,180	62,000,000	(82,648,180)	(57.1%)
Mineral leasing fees	41,163,048	87,773,041	79,785,613	70,000,000	(9,785,613)	(12.3%)
Total tax and fee revenues	\$3,931,123,045	\$4,723,697,050	\$4,929,088,237	\$5,056,746,408	\$127,658,171	2.6%
Transfers and other sources						
Transfer - Bank of North Dakota profits	\$140,000,000 ⁵	\$140,000,000 ⁵	\$140,000,000 ⁵	\$140,000,000 ⁵	\$0	0.0%
Transfer - Mill and Elevator Association profits	11,817,493 ⁶	15,160,126 ⁶	18,377,705 ⁶	20,000,000 ⁶	1,622,295	8.8%
Transfer - Lottery	10,400,000	13,000,000	13,959,572	14,039,806	80,234	0.6%
Transfer - Gas tax administration	1,991,418	1,873,744	1,844,424	1,761,168	(83,256)	(4.5%)
Transfer - Budget stabilization fund (Interest)	5,944,245	0	103,143,877	96,614,000	(6,529,877)	(6.3%)
Transfer - Legacy earnings fund	0 ⁷	0 ⁷	254,474,088 ⁷	0 ⁷	(254,474,088)	(100.0%)
Transfer - Legacy fund	871,687,384 ⁷	0 ⁷	0 ⁷	0 ⁷	0	N/A
Transfer - Strategic investment and improvements fund	764,400,000 ⁸	410,000,000 ⁸	50,000,000 ⁸	0 ⁸	(50,000,000)	(100.0%)
Transfer - Tax relief fund	8,600,000 ⁹	0	0	0	0	N/A
Transfer - Research North Dakota fund	422,544 ¹⁰	0	0	0	0	N/A
Transfer - Other	5,518,193	16,111,016	10,998,702	0	(10,998,702)	(100.0%)
Total transfers and other sources	\$1,820,781,277	\$596,144,886	\$592,798,368	\$272,414,974	(\$320,383,394)	(54.0%)
Total general fund revenues	\$5,816,904,322	\$6,442,195,281	\$7,012,043,370	\$6,484,612,342	(\$527,431,028)	(7.5%)

¹ These amounts reflect the 2025 legislative revenue forecast (March 2025) and final legislative action.

² The amount shown for the 2019-21 biennium includes an estimated reduction of \$7.3 million for an income tax deduction for the taxable portion of Social Security benefits for eligible individuals. The amount shown for the 2023-25 biennium includes an estimated reduction of \$358.3 million of individual income tax relief by exempting income in the first bracket from taxation, consolidating the five income tax brackets into three brackets, and decreasing the income tax rates; an estimated reduction of \$2.4 million related to a tax credit for a 21st century manufacturing and animal agriculture workforce incentive; and an estimated reduction of \$4 million for an expanded individual income tax deduction for military pay. The 2021-23 and 2025-27 bienniums do not include any major reductions to individual income tax collections.

³ The amount shown for the 2023-25 biennium includes an estimated reduction of \$3.6 million related to a tax credit for a 21st century manufacturing and animal agriculture workforce incentive. The 2019-21, 2021-23, and 2025-27 bienniums do not include any major reductions to corporate income tax collections.

⁴ The 2011 Legislative Assembly created North Dakota Century Code Section 57-51.1-07.5 to designate the allocation of the state's share of oil and gas tax revenues under Chapters 57-51 and 57-51.1. For the 2011-13 biennium through the 2015-17 biennium, the designations included allocations totaling \$300 million to the general fund. For the 2017-19 biennium through the 2021-23 biennium, the designations included allocations totaling \$400 million to the general fund. For the 2023-25 biennium, the designations included allocations totaling \$460 million to the general fund. The 2025 Legislative Assembly amended the section to provide \$500 million of allocations to the general fund for the 2025-27 biennium and subsequent bienniums.

The amounts shown for the oil and gas tax collections for the 2023-25 and 2025-27 bienniums reflect the 2025 legislative revenue forecast. The state's share of oil and gas tax collections are estimated to total \$1,804.9 million for the 2023-25 biennium, including \$460 million of allocations to the general fund. The state's share of oil and gas tax collections are estimated to be \$1,308.1 million for the 2025-27 biennium, including \$500 million of allocations to the general fund. The "2025-27 Biennium Oil and Gas Tax Revenue Allocation Flowchart" section of this report provides more detailed information on the allocation of oil and gas tax revenue.

⁵ The Legislative Assembly provided for transfers of \$140 million for the 2019-21, 2021-23, 2023-25, and 2025-27 bienniums in House Bill No. 1014 (2019), Senate Bill No. 2014 (2021), House Bill No. 1014 (2023), and Senate Bill No. 2014 (2025) respectively.

⁶ The 2009 Legislative Assembly repealed the \$5 million transfer from the Mill and Elevator Association for the 2007-09 biennium and provided for future transfers from the Mill and Elevator based on a percentage of mill profits. The amounts shown reflect a transfer of 50 percent of the profits.

⁷ Based on the original provisions of Section 26 of Article X of the Constitution of North Dakota, investment earnings accruing after June 30, 2017, were transferred to the general fund at the end of each biennium. Section 21-10-12 provided that the investment earnings were the realized earnings of the fund. Senate Bill No. 2330 (2023) amended the section to define earnings as a percent of market value based on 7 percent of the 5-year average value of the legacy fund. As approved by the voters in November 2024, a constitutional amendment to Section 26 of Article X of the Constitution of North Dakota provides for a distribution from the legacy fund to the legacy earnings fund at the beginning of each biennium. House Bill No. 1176 (2025) creates a legacy property tax relief fund, and House Bill No. 1176 (2025) and Senate Bill No. 2012 (2025) provide for a distribution of 8 percent of the 5-year average value of the legacy fund to the legacy earnings fund and allocate the funding for bond payments, the highway fund, and the property tax relief fund. As a result, no legacy fund earnings are distributed to the general fund.

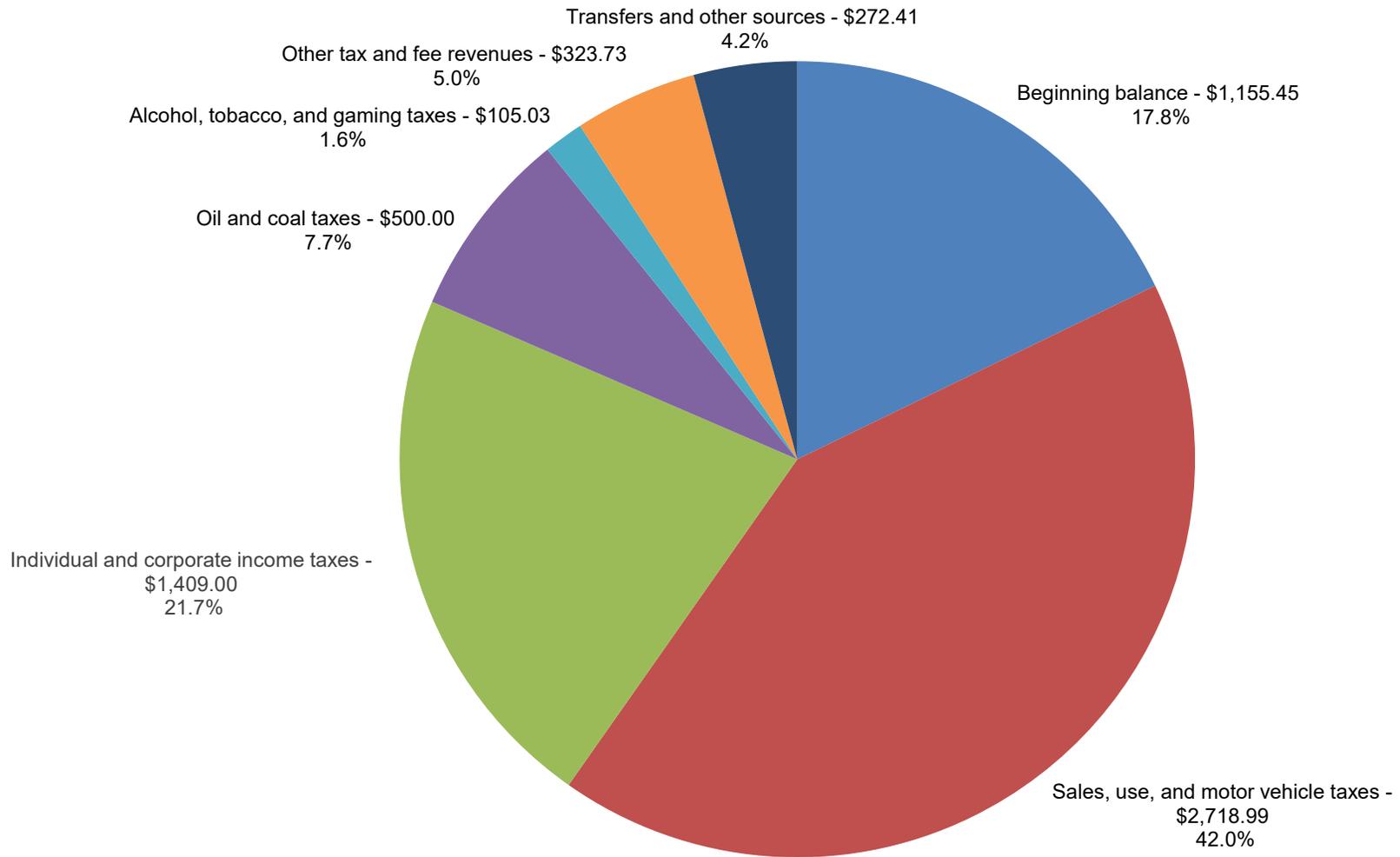
The 2019 Legislative Assembly recognized legacy fund earnings of \$100 million for budgeting purposes to be deposited in the general fund at the end of the 2019-21 biennium, but the 2021 Legislative Assembly revised the estimate to \$736 million in House Bill No. 1015 (2021). The amount shown for the 2019-21 biennium reflects the actual transfer to the general fund. In House Bill No. 1380 (2021), the Legislative Assembly provided for the legacy fund earnings to be immediately transferred from the general fund to a legacy earnings fund, and as a result, no legacy fund earnings are reflected for the 2021-23 and 2023-25 bienniums. House Bill No. 1379 (2023) provided for a \$225 million transfer from the legacy earnings fund to the general fund for tax relief and transferred 50 percent of any remaining earnings (\$29,474,088) to the general fund.

⁸ Transfers from the strategic investment and improvements fund to the general fund include \$764.4 million in Senate Bill No. 2015 (2019) for the 2019-21 biennium, \$410 million in House Bill No. 1015 (2021) for the 2021-23 biennium, and \$50 million in Senate Bill No. 2015 (2023) for the 2023-25 biennium. The 2025 Legislative Assembly did not transfer any funding from the strategic investment and improvements fund to the general fund for the 2025-27 biennium.

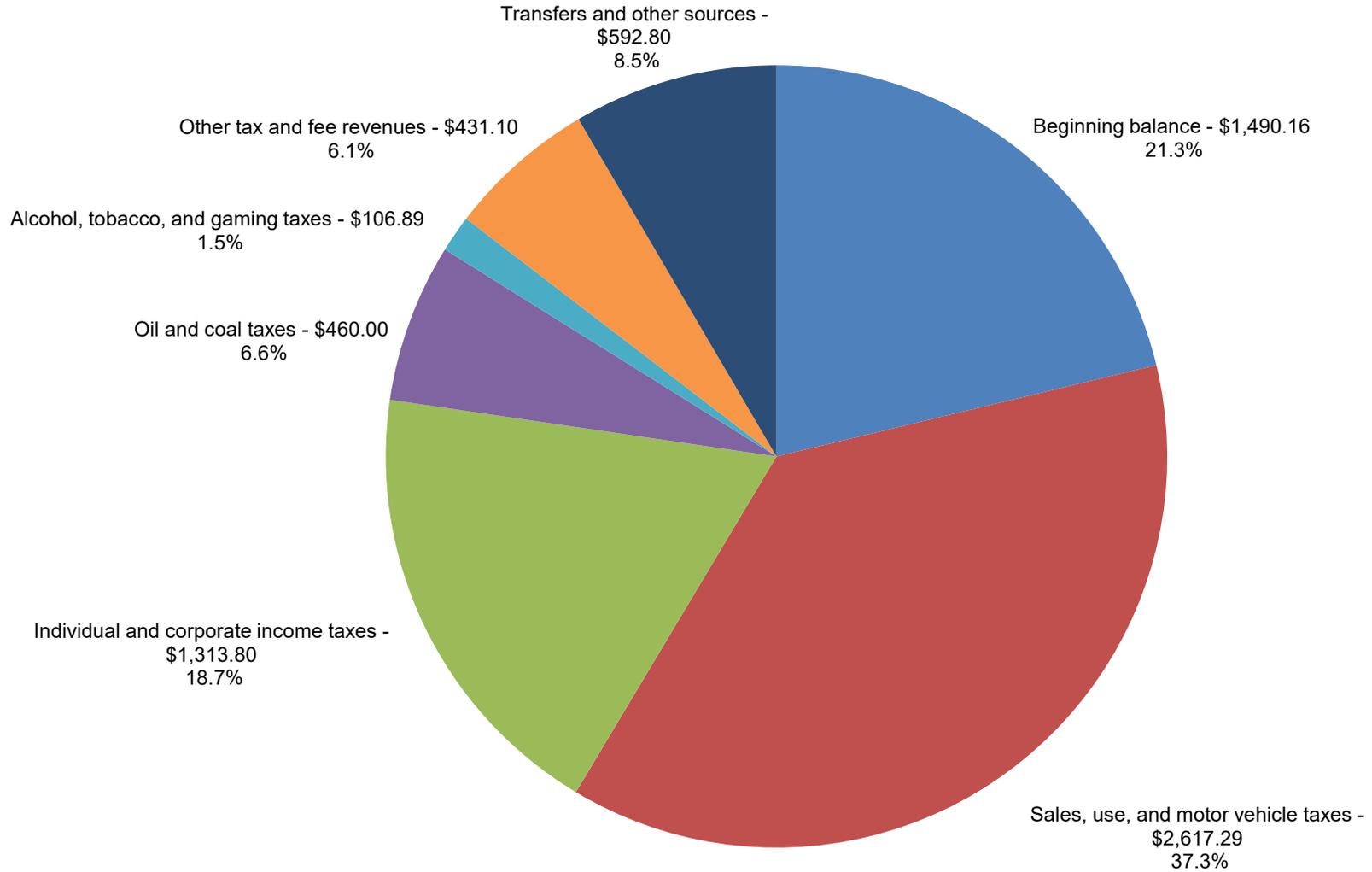
⁹ Senate Bill No. 2015 (2019) transferred \$8.6 million from the tax relief fund to the general fund for the 2019-21 biennium.

¹⁰ Senate Bill No. 2224 (2019) transferred the remaining balance in the Research North Dakota fund to the general fund at the end of the 2019-21 biennium, which was estimated to total \$581,000. The amount shown for the 2019-21 biennium reflects the actual amount transferred.

2025-27 BIENNIUM GENERAL FUND REVENUES
Total 2025-27 Estimated General Fund Revenues - \$6,484,612,342
(Amounts Shown in Millions)



2023-25 BIENNIUM GENERAL FUND REVENUES
Total 2023-25 Estimated General Fund Revenues - \$7,012,043,370
(Amounts Shown in Millions)



SUPPLEMENTAL AND DEFICIENCY APPROPRIATIONS FOR THE 2023-25 BIENNIUM

Bill No.	Description	General Fund	Other Funds	Total
HB 1015	Office of Management and Budget - New and vacant FTE pool (\$3,000,000) and Uniform Law Commission expenses (\$45,000)	\$3,045,000		\$3,045,000
HB 1024	Deficiency appropriations for state agencies as follows:			
	Governor's office - Salaries and wages (\$50,000) and operating expenses (\$20,000) related to transition costs	70,000		70,000
	Office of Management and Budget - Operating expenses related to the Risk Management Division, Shared Services Division, and Facility Management Division		\$195,000	195,000
	Attorney General - Additional funding for the statewide litigation funding pool (\$3,000,000) and prosecution witness fees (\$50,000)	3,050,000		3,050,000
	Department of Public Instruction - Federal grants for special education and school food programs		30,000,000	30,000,000
	Department of Corrections and Rehabilitation - Excess population costs	11,500,000		11,500,000
	Adjutant General - Loan interest repayment for law enforcement costs (\$1,763,490) and loan repayment for disaster costs (\$4,294,789)	6,058,279		6,058,279
	Department of Water Resources - Line of credit repayment for the water infrastructure revolving loan fund		10,000,000	10,000,000
SB 2014	Industrial Commission - Payment of an outstanding invoice related to a hydrogen energy research project	627,587		627,587
SB 2025	Department of Veterans' Affairs - Federal funds for the highly rural transportation grant program		200,000	200,000
Total supplemental and deficiency appropriations for the 2023-25 biennium		\$24,350,866	\$40,395,000	\$64,745,866

OTHER FUNDS MAJOR TAX AND FEE CHANGES

SUMMARY

The schedule below summarizes bills approved by the 2025 Legislative Assembly with major tax or fee changes affecting other funds for the 2025-27 biennium.

Bill No.	Description	Estimated Impact - Other Funds
HB 1086	Insurance Commissioner - Amends fees charged by the State Fire Marshal and deposits the revenue in the insurance regulatory trust fund rather than the reduced cigarette ignition propensity fund with excess revenues transferred to the general fund at the end of the biennium	(\$77,000)
HB 1113	Public Employees Retirement System - Authorizes the Public Employees Retirement System to charge participating state employees for the cost of administering the deferred compensation plan	\$900,000
HB 1123	Insurance Commissioner - Increases fees charged by the Insurance Commissioner which are deposited in the insurance regulatory trust fund and then transferred to the general fund each fiscal year	\$1,459,020
HB 1281	Department of Transportation - Allows fire departments to receive a refund of taxes paid on the purchase of motor vehicle fuel, special fuel, and aviation fuel	Cannot be determined
HB 1417	Judicial branch and Commission on Legal Counsel for Indigents - Repeals various court and indigent defense fees	(\$1,810,000)
HB 1470	Game and Fish Department - Increases hunting and fishing license fees	\$7,370,000
HB 1584	Insurance Commissioner - Requires the Insurance Commissioner to charge pharmacy benefit managers an initial application fee	Cannot be determined
SB 2057	Judicial branch - Increases the amount of various court fees charged by the judicial branch	\$374,704
SB 2082	Department of Emergency Services - Increases fees charged by the Department of Emergency Services Division of Homeland Security for the state hazardous chemical fee system, which are deposited in the state hazardous chemicals preparedness and response fund	\$582,300
SB 2133	Department of Transportation - Requires the Department of Transportation to issue blackout license plates and to charge related fees	\$2,907,537
SB 2216	Game and Fish Department - Establishes a waterfowl habitat restoration stamp fee for resident small game licenses and deposits the revenue in a newly created waterfowl habitat improvement fund	\$400,000
SB 2267	Department of Environmental Quality - Allows the Department of Environmental Quality to charge fees for wastewater treatment system licenses for deposit in the department's operating fund	\$100,000