

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE EVALUATION OF STATE TAX EXPENDITURES, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

Prime Sponsors: Senator Lambert
Reps. Hamner and Rankin

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Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/27/16.

XXX	No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	Update: Fiscal impact has changed due to <i>new information or technical issues</i>
	Update: Fiscal impact has changed due to <i>amendment adopted</i> after LCS Fiscal Note was prepared
	Non-Concurrence: JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

The reengrossed bill includes two amendments to the printed bill. First, a provision was added indicating that the State Auditor shall deliver a copy of the evaluation reports to the Joint Budget Committee and the House and Senate Finance Committees, in addition to posting the reports on the General Assembly website. Legislative Council Staff and JBC Staff agree that the amendment does not change the fiscal impact of the bill. Second, an appropriations clause was added to provide funds to the Office of the State Auditor.

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
None.	

Current Appropriations Clause in Bill

The bill includes an appropriation clause that provides a total of \$212,149 General Fund to the Legislative Department for FY 2016-17. This provision also states that the appropriation is based on the assumption that the Department will require an additional 2.7 FTE to implement the act. The moneys are to be used by the Office of the State Auditor to evaluate and report on state tax expenditures.

Points to Consider

General Fund Impact

The Joint Budget Committee has proposed a budget package for FY 2016-17 based on the March 2016 Legislative Council Staff revenue forecast. The budget package allocates \$3.0 million General Fund to be available to fund 2016 legislation that is not accounted for in the budget package. If the full \$3.0 million is not used to fund legislation, it will remain in the General Fund reserve.