

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING ANALYSIS OF TAX POLICY BY THE STATE LEGISLATIVE BRANCH, AND, IN CONNECTION THEREWITH, MODIFYING REQUIREMENTS FOR EVALUATING STATE TAX EXPENDITURES, REQUIRING THE STATE AUDITOR TO PREPARE AN ANNUAL REPORT ON FEDERAL TAX LAW AND CHANGES THAT HAVE SIGNIFICANT IMPACT ON THE STATE'S TAX BASE, AND EXTENDING THE LEGISLATIVE OVERSIGHT COMMITTEE CONCERNING TAX POLICY AND THE TASK FORCE CONCERNING TAX POLICY.

Prime Sponsors: Reps. Weissman and Marshall
Sens. Liston and Hansen

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Appropriation Items of Note

Appropriation Not Required, No Amendment in Packet

General Fund Impact

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 01/10/24.

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

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
None.	

Current Appropriations Clause in Bill

The bill neither requires nor contains an appropriation clause for FY 2024-25.

Points to Consider

Future Fiscal Impact

Although this bill would not require a General Fund appropriation for FY 2024-25, it is projected to require General Fund appropriations of \$111,393 starting in FY 2027-28 based on the assumption the Legislative Department will require an additional 1.0 FTE.