

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE CREATION OF THE PROPERTY TAX TASK FORCE, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

Prime Sponsors: Representative Snyder
Senator Mullica

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Appropriation Items of Note

Appropriation Not Required, Amendment in Packet

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 11/18/23.

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
J.002	Staff-prepared appropriation amendment

Current Appropriations Clause in Bill

The bill includes an appropriation clause that appropriates a total of \$80,271 General Fund to the Legislative Department for FY 2023-24. This provision also states that the appropriation is based on an assumption that the Department requires an additional 0.9 FTE. However, as discussed in the Legislative Council Staff Revised Fiscal Note, the bill no longer requires an appropriation because the bill authorizes the Executive Committee of the Legislative Council to support the costs of the Commission with the Legislative Department Cash Fund (which is continuously appropriated to the Department).

Description of Amendments in This Packet

J.002 Staff has prepared amendment **J.002** (attached) to strike the current appropriation clause from the bill.

Points to Consider

Technical Issue

The bill requires the Commission on Property Tax to operate and will require costs, including to hire a facilitator to support the Commission's work. The bill also authorizes, but does not require, the Executive Committee of the Legislative Council to allocate funds from the Legislative Department Cash Fund to pay for the costs of the Commission. This JBC Staff Fiscal Analysis assumes that the intent of the amendment is to use the Legislative Department Cash Fund to pay for the Commission. As that fund is continuously appropriated, no appropriation is necessary. However, if the Executive Committee of the Legislative Council does not choose to allocate funds for those costs then a General Fund appropriation would be required.