EXHIBIT 1
DATE Feb 4, 2011
HB 316

Legislative Fiscal Division
State Special Fund Analysis

HB 316 Impacts

Based on HJR2 estimates

AgName	Fund Name	Revenue Source	FY2012	FY2013	Biennial 10%	Primary Section	Secondary Sections	Code Impacted	HB 316 Section	HB 316 Page	Uses
Commerce	02049 Hard Rock Mining (M)	Metalliferous Mines License Tax	326,000	340,000	66,600	C		15-37-117	3	8	Community impact mitigation from hard rock mining
Commerce	02102 Montana Heritage Commission (M)	Lodging/Accomodations Tax	400,000	400,000	80,000	A		15-65-121	9	13	Operation and maintenance of Virginia City, Nevada City, and Reeders' Alley
Commerce	02116 Accommodation Tax Account (M)	Lodging/Accomodations Tax	12,334,000	12,802,000	2,513,600	A		15-65-121	9	13-14	Montana Promotion Division
Commerce	02254 Regional Accommodation Tax (M)	Lodging/Accomodations Tax	4,111,000	4,267,000	837,800	A		15-65-121	9	14	Passed through Commerce back to Regions proportional to tax collections
Commerce	02270 Treasure State Endowment (M)	Treasure State Endowment Trust Interest	9,484,000	10,198,000	1,968,200	F	A	Transfer	33	37	TSEP grants; program administrative costs
Commerce	02445 Coal Board (M)	Coal Severance Tax	3,036,000	3,087,000	612,300	A		15-35-108	1	3	Local impact grants to communities impacted by coal mining
Commerce	Big Sky Trust	Big Sky Economic Development Trust Interest	2,620,000	2,977,000	559,700	A		Transfer	33	37	Economic Development grants
		Commerce Subtotal	32,311,000	34,071,000	6,638,200						
Revenue	02083 Oil & Gas Local Assistance	Metal Mines License Tax	3,262,000	3,400,000	666,200	L		15-37-117	3	8	Distribute to impacted counties experiencing fiscal and economic impacts from large-scale mineral development
Revenue	02168 MT Oil Production Tax	Oil and Gas Tax	94,815,000	93,216,000	18,803,100	L		15-36-331	2	6	Distributed to eligible counties for distribution to countywide elementary and high school retirement funds, countywide transportation funds, and eligible school districts
DPHHS	02772 Tobacco Hlth and Medicaid Init (M)	Tobacco Tax	36,147,000	35,564,000	7,171,100	B	A	16-11-119	15	19	State Medicaid match for all Medicaid services to support historic provider rate increases and some service expansions; Big Sky Rx; General Government Subcommittee - Insure Montana (premium assistance and tax credits for group health coverage provided by small employers)
DPHHS	02789 6901-CHIP/MCHA Tobacco Sett Fd (M)	Tobacco Settlement	5,508,000	5,501,000	1,100,900	B	A	17-3-240	17	20	CHIP state match; State Auditor's Office - state high risk pool
DPHHS	02790 6901-Statewide Tobacco Sttlmnt (M)	Tobacco Settlement	10,367,000	10,355,000	2,072,200	B A	D D D	17-3-240	17	20	DPHHS - Tobacco cessation programs; General Government Subcommittee - health insurance for persons with pre-existing conditions or those unable to obtain health insurance; Justice - Legal Division litigation related, Gambling Control - enforcement activities
		DPHHS Subtotal	52,022,000	51,420,000	10,344,200						
Long-Range Building Program	05007 Long-Range Building Program Capital Projects Fund	Coal Severance Tax	8,062,000	8,112,000	1,617,400	F	A	15-35-108	1	2	Building maintenance and construction capital projects; program administrative costs
		Cigarette Tax				F		16-11-119	15	19	
State Auditor's Office	02235 Insurance Fee Account	Insurance Premium Tax	4,893,335	4,893,335	978,667	A A		33-2-708 33-28-120	25 27	28 31	Insurance regulation functions
State Auditor's Office	02283 Securities Fee Account	Investment Tax	4,350,000	4,605,000	895,500	A A		30-10-209 30-10-210	23 24	26 27	Securities/investment regulation functions
State Auditor's Office	02528 Captive Account	Insurance Premium Tax	60,000	68,000	12,800	A		33-28-120	27	31	Regulate entities formed to insure specific businesses that operate only in Montana
		Auditor Subtotal	9,303,335	9,566,335	1,886,967						
Department Of Administration	02858 Mineral Impact (M)	Federal mineral leasing funds	9,905,000	9,063,000	1,896,800	L		17-6-606	16	20	For distributribution to counties from which the minerals were produced that resulted in the deposit of the mineral royalty revenue in the impact account
		Total Distributions Outlined in HB 316	**$209,680,335**	**$208,848,335**	**$41,852,867**						
		Total General Fund Impact	**$20,968,034**	**$20,884,834**							