



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2021 Biennium

Bill # SB0302

Title: Generally revise laws related to local government budgeting and accounting

Primary Sponsor: Esp, John

Status: As Amended

- Significant Local Gov Impact
 Needs to be included in HB 2
 Technical Concerns
 Included in the Executive Budget
 Significant Long-Term Impacts
 Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2020</u> <u>Difference</u>	<u>FY 2021</u> <u>Difference</u>	<u>FY 2022</u> <u>Difference</u>	<u>FY 2023</u> <u>Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
Revenue:				
General Fund	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact: SB 302, as amended, requires the Department of Justice to prosecute the cases at the expense of the local government entity, which foregoes the fiscal impact on the agency. As a result, there is no fiscal impact to the state.

FISCAL ANALYSIS

Assumptions:

Department of Justice

- SB 302, as amended, will have no fiscal impact to the Department of Justice. The prosecution of potential cases will be conducted with existing HB 2 resources.

Office of Public Instruction

- This bill has no fiscal impact to the Office of Public Instruction since the office already reviews and approves the corrective action plans proposed by the school districts.

Department of Administration

- There is no fiscal impact to the Department of Administration. Any additional workload due to SB 302 can be absorbed by the department with existing resources.

Department of Revenue

- This bill revises a part of the language passed in HB 565 in the 2017 legislative session pertaining to withholding an entitlement share payment from a local government. SB 302 removes the wording, "or any

other amounts owed to the state or another taxing jurisdiction” from the original statute. Unless notified, the department has no way of knowing what amounts are owed to other agencies and other taxing jurisdictions.



Sponsor's Initials

3/11/19

Date

TL

Budget Director's Initials

3/11/19

Date