



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2023 Biennium

**Bill #** SB0023

**Title:** Eliminate state school flexibility account

**Primary Sponsor:** Salomon, Daniel

**Status:** As Introduced

- 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 2022</u> <u>Difference</u>	<u>FY 2023</u> <u>Difference</u>	<u>FY 2024</u> <u>Difference</u>	<u>FY 2025</u> <u>Difference</u>
<b>Expenditures:</b>				
General Fund	\$0	\$0	\$0	\$0
<b>Revenue:</b>				
General Fund	\$0	\$0	\$0	\$0
<b>Net Impact-General Fund Balance:</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Description of fiscal impact:** SB 23 repeals the state flexibility account and eliminates the distribution formula if there was an appropriation. There is no fiscal impact related to this bill.

### FISCAL ANALYSIS

#### Assumptions:

- SB 23 repeals sections 20-9-541, 542 and 544, MCA. These sections relate to the state special revenue school flexibility account and distribution of any funds appropriated to that account. The bill also eliminates statute allowing school districts to levy based on distributions from this fund.
- SB 390, passed by the 2001 Legislature, created these statutes and appropriated funding for distribution of \$4.1 million to school districts in 2003. The bill also created a new district flexibility fund. The district flexibility fund is not affected by this bill.
- There has not been another appropriation to the state special revenue school flexibility account since 2003.
- SB 23 modifies section 20-9-543, MCA to remove references to the repealed sections and removes language that refers to the adoption of an ANB number by the state legislature to create added funding opportunities which are currently not in place.

  
*Sponsor's Initials*      1/8/21  
*Date*

  
*Budget Director's Initials*      1/7/21  
*Date*