



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2023 Biennium

<b>Bill #</b>	SB0205	<b>Title:</b>	Revise name of state tax appeal board
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<b>Primary Sponsor:</b>	Hoven, Brian	<b>Status:</b>	As Introduced
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- 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:** This bill has no fiscal impact to the state.

### FISCAL ANALYSIS

#### Assumptions:

1. This bill updates the Montana Code Annotated to reflect the Montana Tax Appeal Board (MTAB) name, which is the name presently used.
2. Customers of the Montana Tax Appeal Board have already made the transition from State Tax Appeal Board to Montana Tax Appeal Board.
3. Board stationery and signage are already converted to the Montana Tax Appeal Board.
4. The cost of converting the board's website and other electronic forms can be made during normal document reviews.

  
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 Sponsor's Initials

2/15/21  
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 Date

  
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 Budget Director's Initials

2/12/21  
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 Date