

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE CREATION OF THE LEGISLATIVE OVERSIGHT COMMITTEE CONCERNING TAX POLICY.

Prime Sponsors: Reps. Benavidez and Bird

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Appropriation Items of Note

Appropriation Required, Amendment in Packet

General Fund Impact

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 02/23/21.

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

The House Finance Committee Report (03/17/21) includes amendments to the bill, however, Legislative Council Staff and JBC Staff agree that the committee amendments do not change the fiscal impact of the bill.

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
J.001	Staff-prepared appropriation amendment

Current Appropriations Clause in Bill

The bill requires but does not contain an appropriation clause.

Description of Amendments in This Packet

J.001 Staff has prepared amendment **J.001** (attached) to add a provision appropriating a total of \$108,383 General Fund to the Legislative Department FY 2021-22. This provision also states that the appropriation is based on the assumption that the Department will require an

additional 1.4 FTE.

Points to Consider*General Fund Impact*

The Joint Budget Committee has proposed a budget package for FY 2021-22 based on the March 2021 Legislative Council Staff revenue forecast. The budget package includes a set aside of \$50.0 million General Fund for bills that require General Fund appropriations for FY 2021-22. This bill requires a General Fund appropriation of \$108,383 for FY 2021-22, reducing the \$50.0 million set aside by the same amount.

Technical Issues

As identified in the Technical Note on page 4 of the Fiscal Note, a provision in the bill requires Legislative Council Staff (LCS) and the Office of Legislative Legal Services (OLLS) to provide staff support for the committee within existing appropriations. As identified in the State Expenditures section on page 3 of the Fiscal Note, there are no existing appropriations available to implement the bill. The provision also specifies that, if appropriations are not available, they should be requested through the annual budget process. While the bill becomes effective upon passage, staff support from LCS and OLLS can not be provided for the Task Force without an appropriation.