BDR 32-166
SB 140

EXECUTIVE AGENCY

FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: February 24, 2023

Agency Submitting: Department of Taxation

Items of Revenue or Expense, or Both	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Effect on Future Biennia
Personnel Services (Expense)		$5,385		
Information Services (Expense)		$35,904		
Total	0	$41,289	0	0

Explanation (Use Additional Sheets of Attachments, if required)

To effectively administer the changes implemented by SB140, the Department of Taxation will be required to implement enhancements to Taxation software programs. Assuming an effective date of October 01, 2023, the Department's Tax Administration System must be programmed for the counties affected by the bill (counties with a population below 9,000). It is estimated that at least seven counties may be impacted by this bill. The Department will be required to create Live Entertainment Returns for Taxpayer reporting in the affected counties.
This request is for funding for overtime for IT staff and MSA Programmer expenses to implement changes into the Department's computer system. The Department will incur a Personnel Expense in the amount of $5,385.00 for the first year of the biennium (FY24) to fund overtime for IT staff. The Department will also incur Information Services Expenses to fund a MSA Programmer in the amount of $35,904.00 for the first year of the biennium (FY24). These expenses are one-time in nature.

Name Adriane Roberts-Larson

Title Deputy Executive Director - Administrative Services

GOVERNOR'S OFFICE OF FINANCE COMMENTS

Date Thursday, February 23, 2023

The agency's response appears reasonable.

Name Amy Stephenson

Title Director