

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 374** HLS 18RS 156

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 9, 2018 2:12 PM	Author: ABRAMSON
Dept./Agy.: Board of Tax Appeals	Analyst: Benjamin Vincent
Subject: Refund of Certain Filing Fees and Deposits	

TAX APPEALS/BOARD OR -\$88,000 SG RV See Note Page 1 of 1
Requires the Board of Tax Appeals to refund certain filing fees and deposits paid relating to claims for the solar energy systems tax credit

Proposed law requires the Board of Tax Appeals to issue refunds of deposits and filing fees for appeals related to qualified claims for a solar energy system credit. Payments are to be made from the Board's self-generated revenues.

Effective upon governor's signature.

EXPENDITURES	2018-19	2019-20	2020-21	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	SEE BELOW	SEE BELOW	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total			\$0	\$0	\$0	\$0

REVENUES	2018-19	2019-20	2020-21	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	(\$87,600)	\$0	\$0	\$0	\$0	(\$87,600)
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	(\$87,600)	\$0	\$0	\$0	\$0	(\$87,600)

EXPENDITURE EXPLANATION

The BTA reports that filing fees associated with appeals related to qualified claims of solar energy system credits amount to a total of \$87,600, of which \$42,900 has been received and included in the proposed FY19 BTA budget, approximately 17% of the fee revenue supporting the statewide component of BTA's operations. The balance of these fees (\$44,700) is expected to be received during FY19

Proposed law would require the refund of received fees and the halting of collections of the balance of these fees, thereby reducing the amount of fee revenue available for FY19 by \$87,600. To the extent that some portion of these funds would have been carried forward to support the FY20 budget, proposed law would reduce fee revenue by the amount that would have been carried forward.

Given the share of fee revenue made up of these fees, proposed law may result in a reduction in services provided, or require state general fund support to offset the fee reduction in FY19 and FY20.

REVENUE EXPLANATION

The BTA reports that filing fees associated with appeals related to qualified claims of solar energy system credits amount to a total of \$87,600, of which \$42,900 has been received and included in the proposed FY19 BTA budget, approximately 17% of the fee revenue supporting the statewide component of BTA's operations. The balance of these fees (\$44,700) is expected to be received during FY19. Proposed law would require the refund of received fees and the halting of collections of the balance of these fees, thereby reducing the amount of fee revenue available for FY19 by \$87,600.

- Senate Dual Referral Rules
- 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
- 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

- House
- 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
- 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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