## **FISCAL NOTE**

## **Requested by Legislative Council**

02/01/2005

Amendment to: SB 2193

1A. **State fiscal effect:** Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.

	2003-2005 Biennium		2005-2007 Biennium		2007-200	9 Biennium
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues Expenditures Appropriations						

1B. County, city, and school district fiscal effect: Identify the fiscal effect on the appropriate political subdivision. 2003-2005 Biennium 2005-2007 Biennium 2007-2009 Biennium School School School Counties Cities Districts Counties Cities Districts Counties Cities Districts

2. **Narrative:** Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.

Engrossed SB 2193 requires income tax withholding from certain pension payments made to North Dakotans.

- 3. State fiscal effect detail: For information shown under state fiscal effect in 1A, please:
  - A. **Revenues:** Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.

Engrossed SB 2193 mandates pension payers withhold state income tax from certain pensions. Recipents themselves can elect to not have withholding. The overall individual income tax liabilities are not altered by Engrossed SB 2193, only the possible timing of the payment of tax. Overall, Engrossed SB 2193 is expected to have a fiscal impact of less than \$5000.

B. **Expenditures:** Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.

C. **Appropriations:** Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.

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Agency:Office of Tax CommissionerDate Prepared:02/02/2005