

LEGISLATURES

Table 3.18
FISCAL NOTES: CONTENT AND DISTRIBUTION

State or other jurisdiction	Content						Distribution					
	Intent or purpose of bill	Cost involved	Projected future cost	Proposed source of revenue	Fiscal impact on local government	Other	Legislators					
							Available on request	Bill sponsor	Appropriations committee		Executive budget staff	
All	Members	Chairman only	Fiscal staff	Executive budget staff								
Alabama	★	★	★	★	★	★ (a)	★	★	★	★	★	★
Alaska	★	★	★	★ (b)	★ (c)	★ (d)	★	★	★	★	★	★
Arizona*	★	★	★	★	★	★ (e)	★	★	★	★	★	★
Arkansas (f)	★	★	★	★	★	★	★	★	★	★	★	★
California	★	★	★	★	★	★	★	★	★	★	★	★
Colorado	★	★	★	★	★	★	★	★	★ (gg)	★	★	★
Connecticut	★ (g)	★	★	★ (b)	★	★ (h)	★	★	★	★ (i)	★	★
Delaware	★	★	★	★	★	★ (j)	★	★	★	★	★	★
Florida*	★	★	★	★	★	★ (k)	★	★	★	★	★	★
Georgia	★	★	★	★	★	★ (k)	★	★	★	★	★	★
Hawaii	★	★	★	★	★	★	★	★	★	★	★	★
Idaho	★	★	★	★	★	★	★	★	★	★	★	★
Illinois	★	★	★	★	★	★	★ (l)	★ (l)	★	★	★	★
Indiana*	★	★	★	★	★	★	★	★	★	★	★	★
Iowa	★	★	★	★	★	★	★	★	★	★	★	★
Kansas	★	★	★	★	★	★	★	★	★	★ (m)	★	★
Kentucky	★	★	★	★	★	★ (n)	★	★	★	★ (m)	★	★
Louisiana	★	★	★	★	★	★	★	★	★	★ (o)	★	★
Maine*	★	★	★	★	★	★ (p)	★	★	★	★	★	★
Maryland	★	★	★	★	★	★	★	★	★	★	★	★
Massachusetts*	★	★ (q)	★	★	★	★	★	★	★	★	★	★
Michigan*	★	★	★	★	★	★ (r)	★ (s)	★	★	★	★	★
Minnesota	★	★	★	★	★	★ (k)	★	★	★	★	★	★
Mississippi*	★	★	★	★	★	★	★	★	★	★	★	★
Missouri*	★	★	★	★	★	★	★	★	★	★	★	★
Montana	★	★	★	★	★	★ (k)	★	★	★	★	★	★
Nebraska	★	★	★	★	★	★ (k)	★	★	★	★	★	★
Nevada	★	★	★	★	★	★	★	★	★	★	★	★
New Hampshire	★	★	★	★	★	★	★	★	★	★	★	★
New Jersey	★	★	★	★	★	★ (r)	★	★	★	★	★	★
New Mexico	★	★	★	★	★ (t)	★ (u)	★ (v)	★	★	★ (v)	★	★
New York*	★	★	★	★	★	★ (n)	★	★	★	★	★	★
North Carolina	★	★	★	★	★	★ (k)	★	★	★	★	★	★
North Dakota (w)	★	★	★ (x)	★	★	★ (n)	★	★	★	★	★ (z)	★
Ohio	★	★	★	★	★	★	★	★ (hh)	★	★ (aa)	★ (aa)	★
Oklahoma (bb)	★	★	★	★	★	★ (j)	★	★	★	★	★	★
Oregon	★	★	★	★	★	★ (e)	★	★	★	★	★	★
Pennsylvania	★	★	★	★	★	★ (n)	★	★	★	★	★	★
Rhode Island*	★	★	★	★	★	★ (cc)	★	★	★	★	★	★
South Carolina	★	★	★	★	★	★	★	★	★	★	★	★
South Dakota	★	★	★	★	★	★ (n)	★	★	★	★	★	★
Tennessee	★	★	★	★	★	★	★	★	★	★	★	★
Texas	★	★	★	★	★	★ (n)	★	★	★	★ (m)	★	★
Utah	★	★	★	★	★	★ (ii)	★	★	★	★	★	★
Vermont	★	★	★	★	★	★	★	★	★	★	★	★
Virginia	★	★	★	★ (dd)	★	★	★	★	★	★	★	★
Washington	★	★	★	★	★	★	★	★	★ (m)	★	★ (ee)	★
West Virginia	★	★	★	★	★	★	★	★	★ (m)	★	★	★
Wisconsin	★	★	★	★	★	★	★	★	★	★	★	★
Wyoming	★	★	★	★	★	★	★ (ff)	★	★	★	★	★
No. Mariana Islands	★	★	★	★	★	★	★	★	★	★	★	★
U.S. Virgin Islands	★	★	★	★	★	★	★	★	★	★	★	★

See footnotes at end of table.

FISCAL NOTES: CONTENT AND DISTRIBUTION — Continued

Source: The Council of State Governments' legislative survey January 2000, except where noted by * where data are from *The Book of the States, 1998-99*.

Note: A fiscal note is a summary of the fiscal effects of a bill on government revenues, expenditures and liabilities.

Key:

★ - Yes

... - No

- (a) Fiscal notes are included in bills for final passage calendar.
- (b) Contained in the bill and in the fiscal note.
- (c) Information on fiscal impact on municipalities is requested by the last committee to which the bill is referred on the day it is introduced. This provision will be repealed July 1, 1998.
- (d) Fiscal notes are attached to the bill before it is reported from the first committee of referral. Governor's bills must have fiscal note before introduction. Once fiscal notes are submitted, they are copied and available to all.
- (e) Assumptions (methodology/explanation of fiscal figures).
- (f) Only retirement, corrections, and local government bills require fiscal notes.
- (g) May be included but not required.
- (h) Fiscal notes may also reflect: savings, positions and estimated impact on revenues; assumptions (methodology/explanation of fiscal figures); bill proposing changes in retirement system of state or local government must have an actuarial note; other relevant data; technical or mechanical defects may be noted.
- (i) For both the Appropriations and the Finance, Revenue and Bonding Committees, preliminary notes are prepared for committee meetings.
- (j) Relevant data and prior fiscal year cost information.
- (k) Mechanical defects in bill.
- (l) A summary of the fiscal note is attached to the summary of the relevant bill in the Legislative Synopsis and Digest. Fiscal notes are prepared for the sponsor of the bill and are attached to the bill on file in either the office of the clerk of the House or the Secretary of the Senate.
- (m) Or to the committee to which referred.
- (n) In North Dakota a bill that impacts workers' compensation benefits or premiums must have an actuarial impact statement. A bill proposing changes in the retirement system of state or local government must have an actuarial note. In Kentucky, a bill which fiscally affects state or local correction services must have a fiscal impact statement.
- (o) Prepared by the Legislative Fiscal Office when a state agency is involved and prepared by Legislative Auditor's office when a local board or commission is involved; copies sent to House and Senate staff offices respectively.

(p) Distributed to chairs of committee to which bill was referred; the sponsor; the presiding officers of the Senate and the House; the non-partisan staff of the committee to which the bill was referred; and the State Budget officer (Executive).

(q) Fiscal notes are prepared only if cost exceeds \$100,000 or matter has not been acted upon by the Joint Committee on Ways and Means.

(r) Other relevant data.

(s) Analyses prepared by the Senate Fiscal Agency are distributed to Senate members only; Fiscal notes prepared by the House Fiscal Agency are prepared for bills being voted on in any standing committee and are distributed to the chairperson and all committee members.

(t) Occasionally.

(u) The impact of revenue bills is reviewed by the Legislative Finance Committee and executive agencies.

(v) Legislative Finance Committee staff prepare fiscal notes for Appropriations Committee chairman; other fiscal impact statements prepared by Legislative Finance Committee and executive agencies are available to anyone upon request.

(w) Notes required only if impact is \$5,000 or more.

(x) A four-year projection.

(y) All members of appropriations receive.

(z) Only select fiscal staff.

(aa) Fiscal notes are prepared for bills before being voted on in any standing committee and are given to the chairman and all committee members.

(bb) Fiscal notes are prepared only in the House.

(cc) Technical or mechanical defects may be noted.

(dd) The Dept. of Planning and Budget and other relevant state agencies, including the Dept. of Taxation, prepare impact statements, The Joint Legislative Audit And Review Commission (JLARC) prepares review statements as requested by committee chairpersons.

(ee) Distributed to appropriate fiscal and policy staff.

(ff) Fiscal notes are included with the bill upon introduction

(gg) A copy of the fiscal note is initially provided to the bill sponsor and to the chairman of the committee of reference to which the bill is assigned. A copy is then provided to every legislator.

(hh) After distribution to committee members, fiscal notes are made available to the public, including posting the notes on the Internet.

(ii) Fiscal notes are to include cost estimates on all proposed bills that anticipate direct expenditures by any Utah resident and the cost to the overall Utah resident population.