

**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	
Members	Chair only	Fiscal staff											
Alabama.....	★	★	...	★	★	★(a)	...	★	★	...	...	...	...
Alaska.....	...	★	★	★	...	...	...	★	★	...	...	★	★
Arizona.....	★	★	★	★	★	★	★	★	★	★	...	★	★
Arkansas (b).....	...	★	★	...	★	★	...	...	...	...	...	...	...
California.....	★	★	★	★	★	...	★	...	...	...	...	★	★
Colorado.....	★	★	★	★	★	...	★	...	...	...	...	...	...
Connecticut.....	★	★	★	★	★	...	(c)	...	...	...	...	...	...
Delaware.....	...	★	...	...	...	...	★	...	...	...	...	...	...
Florida.....	★	★	★	★	★	★	★	...	...	...	...	★	...
Georgia.....	...	★	★	...	★	...	★	...	...	...	...	...	...
Hawaii.....	...	...	...	...	...	★(hh)	...	...	...	...	...	...	...
Idaho.....	★	★	★	★	★	★(d)	...	★	...	...	...	(e)	(e)
Illinois.....	...	★	★	★	★	...	★(f)	★	...	...	...	...	...
Indiana.....	★	★	★	★	★	...	★	...	...	...	...	★	★
Iowa.....	★	★	★	★	★	...	...	...	...	(g)	...	...	...
Kansas.....	★	★	★	★	★	...	★	★	★	...	★	★	★
Kentucky.....	★	★	★	★	★	★	...	★	★	★	...	★	...
Louisiana.....	...	★	★	...	★	...	...	★	...	...	★(h)	...	...
Maine.....	...	★	★	★	★	...	...	★(i)	★	...	...	★	★
Maryland.....	★	★	★	★	★	★(j)	...	...	★(k)	...	...	...	...
Massachusetts.....	...	★(l)	★	...	...	★	★	...	...	...	★	...	...
Michigan.....	★	★	★	★	★	★(m)	★(n)	...	...	...	...	...	...
Minnesota.....	★	★	★	★	★	...	...	...	★	...	★	★	★
Mississippi.....	...	★	★	★	...	...	...	...	★(o)	...	...	...	...
Missouri.....	★	★	★	★	★	...	...	★	★	...	...	...	★
Montana.....	...	★	★	...	★	★(p)	...	★	...	...	...	★	★
Nebraska.....	...	★	★	★	★	...	★	★	...	...	...	★	★
Nevada.....	...	★	★	★	★	...	★(kk)	...	...	...	...	...	...
New Hampshire (ii).....	★	★	...	★	★	...	...	★	...	★	...	★	★
New Jersey.....	...	★	...	★	★	...	★	...	...	...	...	★	★
New Mexico.....	★	★	★	★	★	...	★	...	...	★	...	(q)	(q)
New York.....	★	★	...	★	★	★(r)	...	★	★	★	...	★	...
North Carolina.....	...	★	★	...	★	★	(s)	...	...	...	...	...	...
North Dakota.....	...	...	★	★	★	★(t)	(u)	★	...	...	...	★	★
Ohio.....	★	★	★	★	★	...	(v)	★	★	...	...	★	...
Oklahoma.....	★	★	★	★	...	...	...	★	★	...	★	★	...
Oregon.....	★	★	★	★	★	...	★	...	...	...	...	★	★
Pennsylvania.....	...	★	★	★	...	...	...	...	...	★	...	★	...
Rhode Island.....	★	★	★	★	★	...	...	★	...	...	...	★	★
South Carolina.....	★	★	★	★	★	...	...	★	...	(w)	...	★	★
South Dakota.....	...	★	★	★	★	...	...	★	...	...	...	...	...
Tennessee.....	★	★	★	...	★	...	★	★	★	...	...	...	...
Texas.....	...	★	★	★	★	★(x)	★	★	★	(jj)	...	...	...
Utah.....	...	★	★	★	★	★(y)	...	★	★	...	...	★	★
Vermont.....	.....	(z)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Virginia.....	★	★	★	★	★	★(aa)	(bb)	...	★	...	★	★(cc)	...
Washington.....	...	★	★	★	★	★(dd)	★	★	★	★	★	★	...
West Virginia.....	...	★	★	★	★	...	...	...	...	★	...	...	...
Wisconsin.....	...	★	★	★	★	...	(ee)	...	...	...	...	(ee)	...
Wyoming.....	...	★	★	★	...	...	★	...	...	...	...	...	...
Guam.....	...	★	...	...	★	★(ff)	...	...	...	★	★	★	...
No. Mariana Islands	★	★	★	★	★	★	...	...	...	...	★	★	★
Puerto Rico.....	.....	(gg)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
U.S. Virgin Islands	★	★	...	★	...	...	★	...	...	...	...	...	...

See footnotes at end of table.

## FISCAL NOTES: CONTENT AND DISTRIBUTION — Continued

*Source:* The Council of State Governments' survey, November 2015.  
*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 included on final passage calendar.  
 (b) Only retirement, corrections, revenue, tax and local government bills require fiscal notes. During the past session, fiscal notes were provided for education.  
 (c) The fiscal notes are printed with the bills favorably reported by the committees.  
 (d) Statement of purpose.  
 (e) Attached to bill, so available to both fiscal and executive budget staff.  
 (f) A summary of each fiscal note is attached to the summary of its bill in the printed Legislative Synopsis and Digest, and on the General Assembly's website. Fiscal notes are prepared for the sponsor and attached to the bill on file with the House Clerk or Senate Secretary.  
 (g) Fiscal notes are available to everyone.  
 (h) 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.  
 (i) Distributed to members of the committee of reference; also available on the Legislature's website.  
 (j) A fiscal note is now known as a fiscal and policy note to better reflect the contents. Fiscal and policy notes also identify any mandate on local government and include analyses of the economic impact on small businesses.  
 (k) In practice fiscal and policy notes are prepared on all bills and resolutions prior to a public hearing on the bills/resolutions. After initial hard copy distribution to sponsor and committee, the note is released to member computer system and thereafter to the legislative website.  
 (l) 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.  
 (m) Other relevant data.  
 (n) At present, fiscal information is part of the bill analysis on the legislative website.  
 (o) And committee to which bill referred.  
 (p) Mechanical defects in bill.  
 (q) Fiscal impact statements prepared by Legislative Finance Committee staff are available to anyone on request and on the Legislature's website.  
 (r) Fiscal notes are required for retirement bills, bills enacting or amending tax expenditures, and all bills increasing or decreasing state revenues, or affecting appropriation or expenditure of state monies.  
 (s) Fiscal notes are posted on the Internet and available to all members.  
 (t) Notes required only if impact is \$5,000 or more. Bills impacting workforce safety and insurance benefits or premiums have actuarial statements as do bills proposing changes in state and local retirement systems.

(u) Fiscal notes are available online to anyone from the legislative branch website.

(v) Fiscal notes are prepared for bills before being voted on in any standing committee or floor session. Fiscal notes for all introduced bills are posted on the Web. They are also distributed to the committees in which the bills are heard.

(w) Fiscal impact statements on proposed legislation are prepared by the Revenue and Fiscal Affairs Office and sent to the House or Senate standing committee that requested the impact. All fiscal impacts are posted on the Revenue and Fiscal Affairs website.

(x) Some bills may also require the preparation of one or more of the following fiscal impact statements: an actuarial impact statement, a criminal justice policy impact statement, an equalized education funding impact statement, a higher education impact statement, an open government impact statement, an impact statement regarding the economic effect of tax changes, a tax/fee equity note, or a water development policy impact statement.

(y) Fiscal notes are to include cost and revenue estimates on all bills that anticipate direct impact on state government, local government, residents, and businesses.

(z) Fiscal notes are not mandatory and their content will vary.

(aa) Technical amendments, if needed. Fiscal notes do not provide statements or interpretations of legislative intent for legal purposes. A summary of the stated objective, effect, and impact may be included.

(bb) Fiscal impact statements are widely available because they are also posted on the Internet shortly after they are distributed. The Joint Legislative Audit Review Commission (JLARC) also prepares a review of the fiscal impact statement if requested by a standing committee chair. The review statement is also available on the Internet.

(cc) Legislative budget directors.

(dd) Impact on private sector.

(ee) The fiscal estimate is printed as an appendix to the bill; anyone that has a copy of the bill has a copy of the fiscal estimate.

(ff) Fiscal impact on local economy.

(gg) The Legislature of Puerto Rico does not prepare fiscal notes, but upon request the economics unit could prepare one. The Department of Treasury has the duty to analyze and prepare fiscal notes.

(hh) Hawaii does not require the submission of fiscal notes.

(ii) Whenever possible, fiscal notes appear at end of introduced version of bill.

(jj) After a bill has been set for hearing, the Legislative Budget Board distributes the fiscal note to the committee clerk and the sponsor of the bill. In the House, the fiscal note must be attached to the affected bill before a public hearing on the bill may be held, and Senate practice is for a copy of the fiscal note to be provided to the committee members before a final vote on a bill in committee is taken. If the bill is reported from committee, the fiscal note is attached to the bill as part of the committee report when it is printed and distributed to the legislators. Fiscal notes are publicly available online for bills that have been voted out of committee.

(kk) Fiscal notes are posted on the Legislature's website.