

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				Executive budget staff		
							Available on request	Bill sponsor	Appropriations Committee			Fiscal staff	
							All		Members	Chair only			
Alabama	★	★	...	★	★	★ (a)	...	★	★	...	...	...	...
Alaska	...	★	★	★	★	★	★	★	★
Arizona	★	★	★	★	★	★	★	★	★	★	...	★	★
Arkansas (b)	...	★	★	...	★	★	★
California	★	★	★	★	★	...	★	★	★	★	★
Colorado	★	★	★	★	★	...	★
Connecticut	★	★	★	★	★	...	(c)	...	...	...	...	...	...
Delaware	...	★	★
Florida	★	★	★	★	★	★	★	★	...
Georgia	...	★	★	★	★
Hawaii	★	★	★	★
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	...	★	★	★	★	...	★
New Hampshire	★	★	...	★	★	★	...	★	...	★	★
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)	★	★	★	★	...	...	★
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.

STATE LEGISLATURES

FISCAL NOTES: CONTENT AND DISTRIBUTION—Continued

Source: The Council of State Governments' survey, January 2009.

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 Web site. 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 Web site.
- (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 Web site.
- (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 Web site.
- (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 Web site.

(r) Bills impacting workers compensation benefits must have an actuarial impact statement; bills proposing changes in state or local government retirement systems must have an actuarial note.

(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 Web site.

(v) Fiscal notes are prepared for bills before being voted on in any standing committee or floor session. Upon distribution to the legislators preparing to vote, the fiscal notes are made public.

(w) Fiscal impact statements on proposed legislation are prepared by the Office of State Budget and sent to the House or Senate standing committee that requested the impact. All fiscal impacts are posted on the OSB Web page.

(x) Equalized education funding impact statement and criminal justice policy impact statement.

(y) 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.

(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.