

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING AN EXCEPTION TO THE REQUIREMENT TO FILE AN OIL AND GAS SEVERANCE TAX RETURN FOR A PERSON WHO HAS LESS THAN A CERTAIN AMOUNT WITHHELD.

Prime Sponsors: Representative Sonnenberg

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Summary of Amendments Made to the Bill After the 04/05/12 Legislative Council Staff Revised Fiscal Note Was Prepared

None.

JBC Staff Concurrence with Legislative Council Staff Fiscal Note

Concurs **Does Not Concur** **Updated Analysis**

Amendments/Appropriation Status

The bill requires but does not contain an appropriation clause. Staff has prepared amendment **J.001** (attached) to add a provision appropriating \$14,800 General Fund to the Department of Revenue for FY 2012-13 for services to reprogram its computer systems to implement the bill. These moneys are reappropriated to the Governor's Office of Information Technology to perform the programming services for the Department of Revenue.

Bill Sponsor Amendments

Staff is not aware of any sponsor amendments to be offered.

Points to Consider

The Joint Budget Committee has introduced a balanced budget package for FY 2012-13 based on the March 2012 Office of State Planning and Budgeting forecast. The budget package appropriates all but approximately \$200,000 of General Fund revenues projected to be available, less a statutorily required four percent General Fund reserve. This bill requires a General Fund appropriation of \$14,800 for FY 2012-13.