

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING PHASED CONSERVATION EASEMENT DONATIONS FOR CONSERVATION EASEMENTS DONATED ON OR AFTER JANUARY 1, 2015, AND, IN CONNECTION THEREWITH, LOWERING TRANSACTION COSTS FOR AGRICULTURAL PRODUCERS, FACILITATING ENDANGERED SPECIES MITIGATION, AND MAKING AN APPROPRIATION.

Prime Sponsors: Sens. Roberts and Hodge
Reps. Garnett and Keyser

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Date Prepared: May 1, 2015

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/30/15.

XXX	No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	Update: Fiscal impact has changed due to <i>new information or technical issues</i>
	Update: Fiscal impact has changed due to <i>amendment adopted</i> after LCS Fiscal Note was prepared
	Non-Concurrence: JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
	None.

Current Appropriations Clause in Bill

The bill includes an appropriation clause that appropriates \$5,300 General Fund to the Department of Revenue for one-time programming changes requires by the state's tax administration software.

Points to Consider

General Fund Impact

The Joint Budget Committee has proposed a budget package for FY2014-15 and FY 2015-16 based on the March 2015 Legislative Council Staff revenue forecast. The budget package allocates a total of \$19.7 million General Fund for 2015 legislation, including \$18.5 million to be available for appropriations plus \$1.2 million for the associated 6.5 percent statutory reserve. If this amount is not used to fund legislation, it will remain in the General Fund reserve.