Multiple Agency Fiscal Note Summary

Bill Number: 5013 SB	**Title:** Wine/alcohol tax exemption

Estimated Cash Receipts

Agency Name	2023-25			2025-27			2027-29		
	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total
Liquor and Cannabis Board	(1,230,386)	(1,230,386)	(8,627,322)	(1,230,386)	(1,230,386)	(8,627,322)	(1,230,386)	(1,230,386)	(8,627,322)
Total $	**(1,230,386)**	**(1,230,386)**	**(8,627,322)**	**(1,230,386)**	**(1,230,386)**	**(8,627,322)**	**(1,230,386)**	**(1,230,386)**	**(8,627,322)**

Estimated Operating Expenditures

Agency Name	2023-25				2025-27				2027-29			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Joint Legislative Audit and Review Committee	.1	0	0	20,000	.2	0	0	57,500	.1	0	0	24,300
Department of Revenue	.0	0	0	0	.0	0	0	0	.0	0	0	0
Liquor and Cannabis Board	.0	0	0	372,000	.0	0	0	0	.0	0	0	0
Washington State University	.0	0	0	0	.0	0	0	0	.0	0	0	0
Total $	**0.1**	**0**	**0**	**392,000**	**0.2**	**0**	**0**	**57,500**	**0.1**	**0**	**0**	**24,300**

Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Joint Legislative Audit and Review Committee	.0	0	0	.0	0	0	.0	0	0
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Liquor and Cannabis Board	.0	0	0	.0	0	0	.0	0	0
Washington State University	.0	0	0	.0	0	0	.0	0	0
Total $	**0.0**	**0**	**0**	**0.0**	**0**	**0**	**0.0**	**0**	**0**

Estimated Capital Budget Breakout

Prepared by: Cheri Keller, OFM	Phone: (360) 584-2207	Date Published: Revised 3/ 9/2023

Individual State Agency Fiscal Note

Revised

Bill Number: 5013 SB	Title: Wine/alcohol tax exemption	Agency: 014-Joint Legislative Audit and Review Committee

Part I: Estimates

☐ **No Fiscal Impact**

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.1	0.0	0.1	0.2	0.1
Account					
Performance Audits of Government Account-State 553-1	20,000	0	20,000	57,500	24,300
Total $	20,000	0	20,000	57,500	24,300

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

☒ If fiscal impact is greater than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.

☐ If fiscal impact is less than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

☐ Capital budget impact, complete Part IV.

☐ Requires new rule making, complete Part V.

Legislative Contact:	Matthew Shepard-Koningsor	Phone: 360-786-7627	Date: 01/03/2023
Agency Preparation:	Dana Lynn	Phone: 360-786-5177	Date: 03/02/2023
Agency Approval:	Eric Thomas	Phone: 360 786-5182	Date: 03/02/2023
OFM Review:	Gaius Horton	Phone: (360) 819-3112	Date: 03/09/2023

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

The bill creates a new tax preference, exempting the first 20,000 gallons of winery sales in a calendar year from the wine liquor tax imposed under chapter 66.24 RCW.

Section 1 adds a new section to chapter 66.24 RCW providing the first 20,000 gallons of wine sold by a winery in a calendar year not be taxed under the chapter.

TAX PERFORMANCE STATEMENT DETAILS

Section 2 is the tax preference performance statement that categorizes the new preference as one intended to provide tax relief to certain businesses and individuals, as indicated in RCW 82.32.808(2)(e).

The Legislature's specific public policy objective is to promote development of small wineries, and to help them grow and stabilize.

JLARC must conduct an initial review of the tax preference by January 1, 2028, and a final evaluation by January 1, 2033.

If a review finds that the:
a) Number of wineries producing less than 20,000 gallons per year going out of business is decreased;
b) Number of wineries that are producing less than 20,000 gallons per year in 2023 that are subsequently producing more than 20,000 gallons per year is increased; and/or
c) Amount of sales and use tax collected by wineries has increased, then the Legislature intends to extend the expiration date of the tax preference.

In order to obtain data necessary to perform the review, JLARC staff may refer to any data collected by the state, including the Washington Wine Commission.

The bill does not include an effective or expiration date. JLARC staff assume that if passed, the tax preference would begin 90 days after the end of the 2023 legislative session and would expire January 1, 2034, per statutory requirements in RCW 82.32.805(1)(a).

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

JLARC staff would contact and work with the Department of Revenue, the Liquor and Cannabis Board, the Washington Wine Commission, and other appropriate agencies immediately after passage of the bill to ensure project contacts are established and any other necessary data for JLARC staff's future evaluation needs are identified and collected. Staff would work with those same agencies and organizations when conducting its review.

The expenditure detail reflects work conducted to prepare for and conduct the assigned review of the preference. For the most part, this work will begin in the summer of 2026 and continue through 2027.

This tax preference review may require additional resources. The audit will be conducted and presented to JLARC consistent with the processes used for other tax preference reviews. Based on all tax preference legislation that is passed, JLARC may subsequently determine that it can absorb the costs for this proposed bill in its base budget, if the workload of other enacted tax preference legislation does not exceed current staffing. JLARC will assess all of the tax preference reviews mandated in the 2023 legislative session.

This audit will require an estimated 5 audit months.

JLARC Audit Months: JLARC calculates its staff resources in "Audit Months" to estimate the time and effort to undertake and complete its studies. An "Audit Month" reflects a JLARC analyst's time for a month, together with related administrative, support, and goods/services costs. JLARC's anticipated 2023-25 costs are calculated at approximately $22,100 per audit month.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
553-1	Performance Audits of Government Account	State	20,000	0	20,000	57,500	24,300
		Total $	20,000	0	20,000	57,500	24,300

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.1		0.1	0.2	0.1
A-Salaries and Wages	12,900		12,900	37,200	15,700
B-Employee Benefits	4,100		4,100	11,700	5,000
C-Professional Service Contracts					
E-Goods and Other Services	2,700		2,700	7,800	3,300
G-Travel	300		300	800	300
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total $	20,000	0	20,000	57,500	24,300

III. C - Operating FTE Detail: *List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA*

Job Classification	Salary	FY 2024	FY 2025	2023-25	2025-27	2027-29
Research Analyst	126,694	0.1		0.1	0.1	0.1
Support staff	89,671				0.1	
Total FTEs		0.1		0.1	0.2	0.1

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Department of Revenue Fiscal Note

Bill Number: 5013 SB	Title: Wine/alcohol tax exemption	Agency: 140-Department of Revenue

Part I: Estimates

☒ **No Fiscal Impact**

Estimated Cash Receipts to:

NONE

Estimated Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

☐ If fiscal impact is greater than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.

☐ If fiscal impact is less than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

☐ Capital budget impact, complete Part IV.

☐ Requires new rule making, complete Part V.

Legislative Contact:	Matthew Shepard-Koningsor	Phone: 360-786-7627	Date: 01/03/2023
Agency Preparation:	Anna Yamada	Phone: 360-534-1519	Date: 01/06/2023
Agency Approval:	Valerie Torres	Phone: 360-534-1521	Date: 01/06/2023
OFM Review:	Cheri Keller	Phone: (360) 584-2207	Date: 01/09/2023

Request # 5013-1-1

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

CURRENT LAW:
Wineries pay an excise tax at a base rate of 20.25 cents per liter and additional taxes of 2.67 cents per liter (a total of 22.92 cents per liter) on wine sold to distributors, directly to consumers on the winery premises, and direct shipments to consumers and retailers.

The Liquor and Cannabis Board (LCB) administers the wine tax.

PROPOSAL:
This bill provides a tax exemption for the first 20,000 gallons of wine sold by a winery in Washington.

The joint legislative audit and review committee (JLARC) must conduct an initial evaluation of the tax preference by January 1, 2028, and a final evaluation by January 1, 2033.

The legislature intends to exend the preference if the review finds:
- A decrease in the number of businesses producing less than 20,000 gallons per year that close;
- An increase in the number of businesses producing less than 20,000 gallons per year in 2023 that subsequently produce more than 20,000 gallons per year; and/or
- The sales and use taxes collected by wineries increases.

EFFECTIVE DATE:
The bill takes effect 90 days after final adjournment of the session.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

This legislation results in no revenue impact to taxes administered by the Department of Revenue. The Liquor and Cannabis Board (LCB) administers the wine tax.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

The department will not incur any costs to implement this legislation.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

NONE

III. B - Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. C - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

Part V: New Rule Making Required

Individual State Agency Fiscal Note

Revised

Bill Number: 5013 SB	Title: Wine/alcohol tax exemption	Agency: 195-Liquor and Cannabis Board

Part I: Estimates

☐ **No Fiscal Impact**

Estimated Cash Receipts to:

ACCOUNT	FY 2024	FY 2025	2023-25	2025-27	2027-29
General Fund-State 001-1	(615,193)	(615,193)	(1,230,386)	(1,230,386)	(1,230,386)
Liquor Revolving Account-State 501-1	(3,698,468)	(3,698,468)	(7,396,936)	(7,396,936)	(7,396,936)
Total $	(4,313,661)	(4,313,661)	(8,627,322)	(8,627,322)	(8,627,322)

Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
Account					
Liquor Revolving Account-State 501-1	372,000	0	372,000	0	0
Total $	372,000	0	372,000	0	0

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

☒ If fiscal impact is greater than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.

☐ If fiscal impact is less than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

☐ Capital budget impact, complete Part IV.

☐ Requires new rule making, complete Part V.

Legislative Contact:	Matthew Shepard-Koningsor	Phone: 360-786-7627	Date: 01/03/2023
Agency Preparation:	Colin O Neill	Phone: (360) 664-4552	Date: 01/31/2023
Agency Approval:	Aaron Hanson	Phone: 360-664-1701	Date: 01/31/2023
OFM Review:	Amy Hatfield	Phone: (360) 280-7584	Date: 02/01/2023

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

Section 1 exempts a winery's sale of the first 20,000 gallons of wine in a calendar year from payment of wine tax, except the portion of the wine tax designated for the Washington wine commission or Washington State University.

Section 2: The joint legislative audit and review committee must conduct an initial evaluation of the tax preference in section 1 by January 1, 2028. A final evaluation must be conducted by January 1, 2033. If the review finds that the: (a) Number of wineries producing less than 20,000 gallons per year going out of business is decreased; (b) number of wineries that were producing less than 20,000 gallons per year in 2023 that are subsequently producing more than 20,000 gallons per year is increased; and/or (c) amount of sales and use tax collected by wineries has increased, then the legislature intends to extend the expiration date of this tax preference.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

The anticipated cash receipt impact from the tax exemption on the first 20,000 gallons of wine sold by a winery in a calendar year is anticipated to be $4.3m/year ongoing. The estimated loss is based on an analysis of 2021 sales.

Please see the attached "5013 SB Small Winery Tax Relief Table.pdf" for the breakdown in tax rates affected.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

INFORMATION TECHNOLOGY DIVISION: (onetime costs in FY24)

The division will have contracted costs to modify the agency's Beer & Wine Tax system - 1200 hours x $150/hr = $180,000

IT Investments – Approval and Oversight. The Office of the Chief Information Officer (OCIO) defines a major technology investment as one having a total cost that includes a combined level of effort of more than $500,000 OR has a duration longer than 4-months.

If the agency fiscal note analysis anticipates one or both of these criteria being met, the agency is required under OCIO Policy #121 to submit an online self-assessment via OCIO's Information Technology Assessment Tool (ITPA) speaking to effort size, risk and expected impact on citizens and state operations. If the agency assumes that OCIO's formal decision is to place the project/effort under formal OCIO oversight, the agency would be required under OCIO Policy #132 to have external Quality Assurance (QA) services present at all stages of the project, from feasibility through implementation.

The agency currently estimates that cost at $160/hr over the estimated lifetime of the project/effort. Since the project work on this bill is anticipated at 1,200 hours, the OCIO QA oversight cost is 1,200 x $160 = $192,000.

NOTE: the changes in the bill would not be able to be implemented by July 1st (the assumed effective date of the bill) due to the scope of the IT work involved.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
501-1	Liquor Revolving Account	State	372,000	0	372,000	0	0
		Total $	372,000	0	372,000	0	0

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years					
A-Salaries and Wages					
B-Employee Benefits					
C-Professional Service Contracts	372,000		372,000		
E-Goods and Other Services					
G-Travel					
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total $	372,000	0	372,000	0	0

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

Program	FY 2024	FY 2025	2023-25	2025-27	2027-29
Information Technology Division (070)	372,000		372,000		
Total $	372,000		372,000		

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

5013 SB Small Winery Tax Relief

	Wine Tax Rates/Liter			Exemption Impact in Dollars (annual)				
Distribution RCW	Cider Tax	Non-Fortified Tax	Fortified Tax	Cider Tax	Non-Fortified Tax	Fortified Tax	TOTAL	Notes:
RCW 66.24.210 (1)(a)	0.0334	0.2000	0.2000	$ 99,976.07	$ 3,558,316.28	$ 40,176.01	**$ 3,698,468.37**	1
RCW 66.08.180 (4)	0.0025	0.0025	0.0025				**$ -**	2
RCW 66.24.210 (2)	0.0025	0.0142	0.0142	$ 7,483.24	$ 252,640.46	$ 2,852.50	**$ 262,976.19**	3
RCW 66.24.210 (3)	0.0005	0.0025	0.0025				**$ -**	4
RCW 66.24.210 (4)	0.0018	0.0100	0.2344	$ 5,387.93	$ 177,915.81	$ 47,086.29	**$ 230,390.04**	3
RCW 66.24.210 (5)(a)	0.0407			$ 121,827.13			**$ 121,827.13**	3
TAX PER LITER	**0.0814**	**0.2292**	**0.4536**	**$ 234,674.37**	**$ 3,988,872.55**	**$ 90,114.80**	**$ 4,313,661.72**	

Tax Rates per RCW 66.24.210

Fund Impact	
Fund 501	$ 3,698,468.37
Fund 001	$ 615,193.36
Total	**$ 4,313,661.72**

Notes:

1) Exempt on first 20,000 gallons - Due to Fund 501 (Liquor Revolving Account)

2) Not Exempt - Remains due to Washington State University

3) Exempt on first 20,000 gallons -Due to Fund 001 (General Fund-State)

4) Not Exempt - Remains due to Washington Wine Commission

Individual State Agency Fiscal Note

Bill Number: 5013 SB	**Title:** Wine/alcohol tax exemption	**Agency:** 365-Washington State University

Part I: Estimates

☒ **No Fiscal Impact**

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

☐ If fiscal impact is greater than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.

☐ If fiscal impact is less than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

☐ Capital budget impact, complete Part IV.

☐ Requires new rule making, complete Part V.

Legislative Contact:	Matthew Shepard-Koningsor	Phone: 360-786-7627	Date: 01/03/2023
Agency Preparation:	Anne-Lise Brooks	Phone: 509-335-8815	Date: 01/06/2023
Agency Approval:	Chris Jones	Phone: 509-335-9682	Date: 01/06/2023
OFM Review:	Ramona Nabors	Phone: (360) 742-8948	Date: 01/09/2023

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

5013 SB provides a tax exemption for the first 20,000 gallons of wine sold by a Washington winery in order to promote the development of small wineries.

Section 1 exempts small wineries from paying certain taxes on their first 20,000 gallons of wine sold in a calendar year.

Section 2 outlines how the tax exemptions will be evaluated going forward.

There is no fiscal impact to WSU. This bill does not impose a new tax but exempts wineries from a portion of existing tax. This does not affect the portions of the wine tax that are disbursed to WSU and the Wine Commission.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.