

# Multiple Agency Fiscal Note Summary

<b>Bill Number:</b> 6038 S SB PL	<b>Title:</b> Child care tax preference
----------------------------------	---

## 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
Department of Revenue	(360,000)	(360,000)	(360,000)	(1,140,000)	(1,140,000)	(1,140,000)	(1,240,000)	(1,240,000)	(1,240,000)
<b>Total \$</b>	<b>(360,000)</b>	<b>(360,000)</b>	<b>(360,000)</b>	<b>(1,140,000)</b>	<b>(1,140,000)</b>	<b>(1,140,000)</b>	<b>(1,240,000)</b>	<b>(1,240,000)</b>	<b>(1,240,000)</b>

## 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	.0	0	0	7,200	.0	0	0	4,800	.0	0	0	4,800
Department of Revenue	.3	72,400	72,400	72,400	.0	0	0	0	.0	0	0	0
Department of Social and Health Services	.0	0	0	0	.0	0	0	0	.0	0	0	0
Department of Children, Youth, and Families	.0	0	0	0	.0	0	0	0	.0	0	0	0
<b>Total \$</b>	<b>0.3</b>	<b>72,400</b>	<b>72,400</b>	<b>79,600</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4,800</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4,800</b>

## 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
Department of Social and Health Services	.0	0	0	.0	0	0	.0	0	0
Department of Children, Youth, and Families	.0	0	0	.0	0	0	.0	0	0
<b>Total \$</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>

## Estimated Capital Budget Breakout

<b>Prepared by:</b> Amy Hatfield, OFM	<b>Phone:</b> (360) 280-7584	<b>Date Published:</b> Final 5/ 3/2024
---------------------------------------	---------------------------------	---

# Individual State Agency Fiscal Note

<b>Bill Number:</b> 6038 S SB PL	<b>Title:</b> Child care tax preference	<b>Agency:</b> 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
<b>Account</b>					
Performance Audits of Government Account-State 553-1	4,800	2,400	7,200	4,800	4,800
<b>Total \$</b>	4,800	2,400	7,200	4,800	4,800

### 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:	Phone:	Date: 03/11/2024
Agency Preparation: Dana Lynn	Phone: 360-786-5177	Date: 03/13/2024
Agency Approval: Eric Thomas	Phone: 360 786-5182	Date: 03/13/2024
OFM Review: Gaius Horton	Phone: (360) 819-3112	Date: 05/01/2024

## 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.*

This bill expands a current B&O tax exemption for income received by child care providers for care of children under 13 years or those up to age 19 with verified special needs.

Section 1 is a tax preference performance statement:

- Subsection (2) categorizes the preferences as intended to provide tax relief to certain businesses or individuals as noted in RCW 82.32.808(2)(e).
- Subsection (3) states the specific public policy objective is to reduce the costs associated with providing child care for children up to age 12 by extending the B&O tax exemption for child care services.
- Subsection (4) notes if a review finds the costs of providing child care and education are reduced, then the Legislature intends to extend the expiration date.

Section 2 amends RCW 82.04.2905 to, until January 1, 2035, exclude from B&O taxation income received by a person primarily engaged in providing child care for periods less than 24 hours for children:

- Under age 13 or
- Under age 19 who have a verified special need or are under court supervision per chapter 43.216 RCW.

The preference takes effect October 1, 2024, and expires January 1, 2035.

### 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 will work with the Department of Revenue and other appropriate agencies immediately after passage to establish project contacts and ensure any data for JLARC's future review are identified and collected. Staff would work with these same agencies when conducting the review. JLARC will likely review the preference in 2032.

The expenditure detail reflects work conducted to prepare for the future review of the preference. Costs associated with the review are not included in this fiscal note. This fiscal note reflects only the costs associated with establishing data collection.

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 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 2024 legislative session.

This audit will require an estimated 1 audit month.

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

\$23,900 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	4,800	2,400	7,200	4,800	4,800
<b>Total \$</b>			4,800	2,400	7,200	4,800	4,800

#### III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years					
A-Salaries and Wages	3,100	1,600	4,700	3,200	3,200
B-Employee Benefits	1,000	500	1,500	1,000	1,000
C-Professional Service Contracts					
E-Goods and Other Services	600	300	900	600	600
G-Travel	100		100		
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
<b>Total \$</b>	4,800	2,400	7,200	4,800	4,800

#### 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	131,064					
Support staff	110,856					
<b>Total FTEs</b>						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)

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

<b>Bill Number:</b> 6038 S SB PL	<b>Title:</b> Child care tax preference	<b>Agency:</b> 140-Department of Revenue
----------------------------------	---	--

## Part I: Estimates

**No Fiscal Impact**

### Estimated Cash Receipts to:

Account	FY 2024	FY 2025	2023-25	2025-27	2027-29
GF-STATE-State 01 - Taxes 05 - Bus and Occup Tax		(360,000)	(360,000)	(1,140,000)	(1,240,000)
<b>Total \$</b>		(360,000)	(360,000)	(1,140,000)	(1,240,000)

### Estimated Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.2	0.3	0.3		
<b>Account</b>					
GF-STATE-State 001-1	32,200	40,200	72,400		
<b>Total \$</b>	32,200	40,200	72,400		

### 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:	Phone:	Date: 03/11/2024
Agency Preparation: Alex Merk-Dyes	Phone: 60-534-1601	Date: 03/13/2024
Agency Approval: Marianne McIntosh	Phone: 60-534-1505	Date: 03/13/2024
OFM Review: Amy Hatfield	Phone: (360) 280-7584	Date: 03/13/2024

Request # 6038-4-1

## 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.*

Note: This fiscal note reflects language in ESSB 6038 as passed in the 2024 Legislative Session.

This fiscal note only addresses sections 1, 2, and 5 of the bill, which impact the Department of Revenue (department).

#### CURRENT LAW:

Income received by a nursery school, preschool, or childcare provider for childcare less than 24 hours is taxed at the preferred B&O tax rate of 0.484%.

There are exemptions, such as providing care to children under eight years of age and not enrolled in 1st grade, childcare provided by a church exempt from property tax, and children attending a privately operated kindergarten.

#### PROPOSAL:

The bill provides an exemption from the preferential B&O tax rate for businesses providing childcare less than 24 hours for the following:

- Children under 13 years of age.
- Children under 19 years of age who have a verified special need or are under court supervision as determined by the Department of Children, Youth, and Families (DCYF).

This exemption applies only to persons primarily engaged in the business of providing childcare.

The exemption expires on January 1, 2035.

#### EFFECTIVE DATE:

This bill takes effect on October 1, 2024.

### 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.*

#### ASSUMPTIONS

- This bill takes effect October 1, 2024, and impacts eight months of collections in fiscal year 2025.
- Growth rate mirrors the B&O tax growth rate reflected in the Economic and Revenue Forecast Council's November 2023 forecast.
- All taxable income reported under the child care B&O tax rate is for children under the age of 13.

#### DATA SOURCES

- Department of Revenue, Excise tax data
- Economic and Revenue Forecast Council, November 2023 forecast

#### REVENUE ESTIMATES

This bill decreases state revenues by an estimated \$360,000 in the eight months of impacted collections in fiscal year 2025 and by \$560,000 in fiscal year 2026, the first full year of impacted collections.

#### TOTAL REVENUE IMPACT:

Request # 6038-4-1

Form FN (Rev 1/00) 195,932.00

2

Bill # 6038 S SB PL

State Government (cash basis, \$000):

FY 2024 - \$ 0  
FY 2025 - (\$ 360)  
FY 2026 - (\$ 560)  
FY 2027 - (\$ 580)  
FY 2028 - (\$ 610)  
FY 2029 - (\$ 630)

Local Government, if applicable (cash basis, \$000): None.

**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.*

ASSUMPTIONS:

- This legislation will affect 1,200 taxpayers.

FIRST YEAR COSTS:

The department will incur total costs of \$32,200 in fiscal year 2024. These costs include:

Labor Costs – Time and effort equate to 0.19 FTE.

- Set up, program, and test computer system changes for a new B&O tax deduction.
- Create a Special Notice to inform businesses of the new exemption.
- Update the department’s website and industry guide on childcare.

Object Costs - \$6,800.

- Contract computer system programming.

SECOND YEAR COSTS:

The department will incur total costs of \$40,200 in fiscal year 2025. These costs include:

Labor Costs – Time and effort equate to 0.31 FTE.

- Continued computer system testing.
- Implementation and management of statistical data.
- Amend three administrative rules.

Object Costs - \$700.

- Software expense.

ONGOING COSTS:

There are no ongoing costs.

## Part III: Expenditure Detail

### III. A - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.2	0.3	0.3		
A-Salaries and Wages	16,000	25,500	41,500		
B-Employee Benefits	5,200	8,400	13,600		
C-Professional Service Contracts	6,800		6,800		
E-Goods and Other Services	2,900	4,500	7,400		
G-Travel		200	200		
J-Capital Outlays	1,300	1,600	2,900		
<b>Total \$</b>	<b>\$32,200</b>	<b>\$40,200</b>	<b>\$72,400</b>		

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

Job Classification	Salary	FY 2024	FY 2025	2023-25	2025-27	2027-29
EMS BAND 4	131,684		0.0	0.0		
IT B A-JOURNEY	91,968	0.1	0.1	0.1		
MGMT ANALYST4	76,188		0.0	0.0		
TAX POLICY SP 2	78,120	0.1	0.0	0.0		
TAX POLICY SP 3	88,416	0.0	0.2	0.1		
TAX POLICY SP 4	95,184		0.0	0.0		
WMS BAND 2	98,456	0.0		0.0		
WMS BAND 3	111,992		0.0	0.0		
<b>Total FTEs</b>		<b>0.2</b>	<b>0.3</b>	<b>0.3</b>		

### 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

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

Should this legislation become law, the department will use the expedited rulemaking process to amend WAC 458-20-167, titled: "Educational institutions, school districts, student organizations, and private schools", WAC 458-20-169, titled: "Nonprofit organizations", and WAC 458-20-183, titled: "Recreational services and activities." Persons affected by this rulemaking would include certain childcare and day care centers.

Request # 6038-4-1

# Individual State Agency Fiscal Note

<b>Bill Number:</b> 6038 S SB PL	<b>Title:</b> Child care tax preference	<b>Agency:</b> 300-Department of Social and Health Services
----------------------------------	---	---

## 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:	Phone:	Date: 03/11/2024
Agency Preparation: Seth Nathan	Phone: 360-902-0001	Date: 04/23/2024
Agency Approval: Dan Winkley	Phone: 360-902-8236	Date: 04/23/2024
OFM Review: Anna Minor	Phone: (360) 790-2951	Date: 05/01/2024

## 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.*

This bill relates to reducing the costs associated with providing child care.

The Department of Social and Health Services (DSHS) Economic Services Administration (ESA) anticipates no caseload or workload impacts associated with the implementation of this bill, and therefore no fiscal impact.

### 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.*

# Individual State Agency Fiscal Note

<b>Bill Number:</b> 6038 S SB PL	<b>Title:</b> Child care tax preference	<b>Agency:</b> 307-Department of Children, Youth, and Families
----------------------------------	---	--

## 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:	Phone:	Date: 03/11/2024
Agency Preparation: Melissa Jones	Phone: (360) 688-0134	Date: 03/12/2024
Agency Approval: Sarah Emmans	Phone: 360-628-1524	Date: 03/12/2024
OFM Review: Carly Kujath	Phone: (360) 790-7909	Date: 05/03/2024

## 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.*

Comparison of S SB.PL 6038 to ESSB 6038

This bill removes Section 3 and 4, which removes the elimination of license fees for obtaining a childcare license and the ongoing annual licensing fee to qualify for a non-expiring full license.

Section 3 is a new section setting an effective date of October 1, 2024 (replaces section 5).

ESSB 6038

Section 1 is a tax preference performance statement for a tax preference created in Section 2.

Section 2 amends RCW 82.04.2905 to add an expiration date of January 1, 2035, to a business and occupation (B&O) tax exemption for income derived from child care and education to children under 13 years of age or under 19 with a verified special need or are under court supervision, and clarifies this preference is intended for persons primarily engaged in providing child care.

Section 3 amends RCW 43.216.300 to remove fees charged to a licensee for obtaining a childcare license.

Section 4 amends RCW 43.216.305 removes the requirement for a licensee to submit the annual licensing fee to qualify for a non-expiring full license.

Section 5 sets an effective date of October 1, 2024, for sections 1 and 2.

### 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.*

None.

### 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.*

No fiscal impact.

Tax exemptions do not impact Working Connections Child Care (WCCC) caseload and Early Childhood Education Assistance Program (ECEAP) services.

## 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.*