
PROGRAM NARRATIVE

127 OFFICE OF STATE TAX COMMISSIONER

Date: 12/14/2006

Time: 12:02:34

Program: COMMISSIONERS DIVISION	Reporting Level: 00-127-101-00-00-00-00000000
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PROGRAM PERFORMANCE MEASURES

See Agency Performance Measures identified in the Agency Overview.

PROGRAM STATISTICAL DATA

Each biennium the Research and Statistics function assists the Office of Management and Budget with the preparation of three revenue forecasts, responds to more than 150 fiscal note requests, prepares 11 statistical publications, and completes numerous ad hoc research projects. In addition, this function answers over 1,000 requests for research and statistical information each biennium.

Human Resources administers the personnel services of the Tax Department's 133 authorized FTEs. This function also monitors the performance management program for the six divisions of the department.

The Communications area develops public and media outreach efforts to provide information about the department's policies, programs, actions, services, and related tax matters; designs forms and publications for the department; and assists with maintenance of the department's web site.

EXPLANATION OF PROGRAM COSTS

This Division has 8 approved FTEs who are responsible for general administration, research and revenue forecasts, human resource and management planning, and communications.

Printing in this program consists of published documents such as the "Biennial Report", "Red Book", and the "Taxpayer Bill of Rights."

PROGRAM GOALS AND OBJECTIVES

To provide general administration of all tax types and to develop and maintain an efficient system of staff support in general administration, management and planning, human resources, research, and communications.

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

Program: COMMISSIONERS DIVISION		Reporting Level: 00-127-101-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
SALARIES AND WAGES					
SALARIES - PERMANENT	715,616	769,596	19,494	789,090	0
SALARIES - OTHER	0	0	0	0	0
FRINGE BENEFITS	197,187	238,931	2,633	241,564	0
SALARY INCREASE	0	0	0	0	0
BENEFIT INCREASE	0	0	0	0	0
TOTAL	912,803	1,008,527	22,127	1,030,654	0
SALARIES AND WAGES					
GENERAL FUND	912,803	1,008,527	22,127	1,030,654	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	912,803	1,008,527	22,127	1,030,654	0
OPERATING EXPENSES					
TRAVEL	20,687	16,000	0	16,000	0
SUPPLIES - IT SOFTWARE	788	0	0	0	0
SUPPLY/MATERIAL-PROFESSIONAL	3,057	4,000	-575	3,425	0
BLDG, GROUND, MAINTENANCE	171	1,000	-1,000	0	0
MISCELLANEOUS SUPPLIES	5,319	0	0	0	0
OFFICE SUPPLIES	836	1,500	0	1,500	0
PRINTING	6,890	31,500	-4,600	26,900	0
IT EQUIP UNDER \$5,000	430	0	0	0	0
OTHER EQUIP UNDER \$5,000	3,734	0	0	0	0
OFFICE EQUIP & FURN SUPPLIES	7,997	800	0	800	0
INSURANCE	32,710	18,559	-3,347	15,212	0
RENTALS/LEASES - BLDG/LAND	125	0	0	0	0
REPAIRS	1,869	600	-600	0	0
IT-COMMUNICATIONS	17,248	38,700	0	38,700	0
IT CONTRACTUAL SERVICES AND RE	163	0	0	0	0
PROFESSIONAL DEVELOPMENT	33,665	34,700	0	34,700	0
OPERATING FEES AND SERVICES	20,643	21,700	-5,700	16,000	0
FEES - PROFESSIONAL SERVICES	0	0	0	0	0
TOTAL	156,332	169,059	-15,822	153,237	0

REQUEST DETAIL BY PROGRAM

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Biennium: 2007-2009

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Program: COMMISSIONERS DIVISION		Reporting Level: 00-127-101-00-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
OPERATING EXPENSES					
GENERAL FUND	156,332	169,059	-15,822	153,237	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	156,332	169,059	-15,822	153,237	0
CAPITAL ASSETS					
IT EQUIP UNDER \$5,000	130	0	0	0	0
TOTAL	130	0	0	0	0
CAPITAL ASSETS					
GENERAL FUND	130	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	130	0	0	0	0
PROGRAM FUNDING SOURCES					
SPECIAL FUNDS	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0
GENERAL FUND	1,069,265	1,177,586	6,305	1,183,891	0
PROGRAM FUNDING TOTAL	1,069,265	1,177,586	6,305	1,183,891	0
FTE EMPLOYEES	8.00	8.00	.00	8.00	.00
FUNDING DETAIL					
GENERAL FUND	1,069,265	1,177,586	6,305	1,183,891	0

CHANGE PACKAGE DETAIL

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

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PROGRAM: COMMISSIONERS DIVISION		REPORTING LEVEL: 00-127-101-00-00-00-00-00000000			
Description	FTE	General Fund	Federal Funds	Special Funds	Total Funds

AGENCY BUDGET CHANGES

Cost To Continue	.00	22,127	0	0	22,127
1 Commissioner's Division	.00	-15,822	0	0	-15,822
Agency Total	.00	6,305	0	0	6,305

PROGRAM NARRATIVE

127 OFFICE OF STATE TAX COMMISSIONER

Date: 12/14/2006

Time: 12:02:34

Program: LEGAL DIVISION	Reporting Level: 00-127-201-00-00-00-00000000
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PROGRAM PERFORMANCE MEASURES

See Agency Performance Measures identified in the Agency Overview.

PROGRAM STATISTICAL DATA

Each year, the Legal Division of the Office of State Tax Commissioner handles approximately 20 major cases, writes more than 15 Attorney General opinions, and writes more than 30 letter opinions. The Legal Division initiates approximately 200 legal actions and monitors about 130 bankruptcy cases involving unpaid tax liabilities per year. In addition, the Division conducts approximately 20 administrative hearings (i.e., sales tax permit revocations).

EXPLANATION OF PROGRAM COSTS

This Division has 4 approved FTEs who provide legal support to comply with the requirement to administer the tax laws of the state.

Operating costs include travel, professional services and professional supplies. Travel funding is required for continuing education, attendance at tax conferences, and travel necessitated for litigation of tax cases. Professional supplies include on-line legal research, legal books, and a tax service subscription needed to keep current on changes to tax law, which are necessary to effectively function as a tax attorney.

PROGRAM GOALS AND OBJECTIVES

To represent the Office of State Tax Commissioner and the State Board of Equalization in the litigation of civil tax cases; to provide legal advice to the Office of State Tax Commissioner staff, the State Board of Equalization and local officials in matters of tax law; and to assist state's attorneys in the prosecution of criminal complaints initiated by the Office of State Tax Commissioner for violation of tax laws.

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

Program: LEGAL DIVISION		Reporting Level: 00-127-201-00-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
SALARIES AND WAGES					
SALARIES - PERMANENT	412,871	435,888	8,544	444,432	0
FRINGE BENEFITS	118,183	128,126	1,554	129,680	0
SALARY INCREASE	0	0	0	0	0
BENEFIT INCREASE	0	0	0	0	0
TOTAL	531,054	564,014	10,098	574,112	0
SALARIES AND WAGES					
GENERAL FUND	531,054	564,014	10,098	574,112	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	531,054	564,014	10,098	574,112	0
OPERATING EXPENSES					
TRAVEL	12,186	16,000	-7,000	9,000	0
SUPPLY/MATERIAL-PROFESSIONAL	38,572	33,322	4,231	37,553	0
MISCELLANEOUS SUPPLIES	522	0	0	0	0
OFFICE SUPPLIES	7	100	0	100	0
POSTAGE	133	0	0	0	0
PRINTING	780	200	0	200	0
IT EQUIP UNDER \$5,000	351	0	0	0	0
OFFICE EQUIP & FURN SUPPLIES	4,325	0	0	0	0
IT-COMMUNICATIONS	3,259	3,600	0	3,600	0
PROFESSIONAL DEVELOPMENT	3,889	12,000	-6,670	5,330	0
OPERATING FEES AND SERVICES	1,046	2,400	-2,400	0	0
FEES - PROFESSIONAL SERVICES	49,226	49,000	-18,725	30,275	0
TOTAL	114,296	116,622	-30,564	86,058	0
OPERATING EXPENSES					
GENERAL FUND	114,296	116,622	-30,564	86,058	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	114,296	116,622	-30,564	86,058	0

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

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Program: LEGAL DIVISION		Reporting Level: 00-127-201-00-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
PROGRAM FUNDING SOURCES					
SPECIAL FUNDS	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0
GENERAL FUND	645,350	680,636	-20,466	660,170	0
PROGRAM FUNDING TOTAL	645,350	680,636	-20,466	660,170	0
FTE EMPLOYEES	4.00	4.00	.00	4.00	.00
FUNDING DETAIL					
GENERAL FUND	645,350	680,636	-20,466	660,170	0

CHANGE PACKAGE DETAIL

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

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PROGRAM: LEGAL DIVISION	REPORTING LEVEL: 00-127-201-00-00-00-00-00000000				
Description	FTE	General Fund	Federal Funds	Special Funds	Total Funds

AGENCY BUDGET CHANGES

Cost To Continue	.00	10,098	0	0	10,098
2 Legal Division	.00	-30,564	0	0	-30,564
Agency Total	.00	-20,466	0	0	-20,466

PROGRAM NARRATIVE

127 OFFICE OF STATE TAX COMMISSIONER

Date: 12/14/2006

Time: 12:02:34

Program: FISCAL MANAGEMENT DIVISION	Reporting Level: 00-127-301-00-00-00-00000000
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PROGRAM PERFORMANCE MEASURES

See Agency Performance Measures identified in the Agency Overview.

PROGRAM STATISTICAL DATA

The Accounting function of the Fiscal Management Division provided the basis for timely certifications and transferred in excess of \$1 billion in revenue during FY 2006.

The Accounts Receivable section is responsible for collecting the delinquent taxes owed to the state. During the 2003-2005 biennium, a total of \$72,679,993 was received in accounts receivable payments, of which \$13,886,334, or 19 percent of the total, was collected due to collection contact.

EXPLANATION OF PROGRAM COSTS

This division has 15 approved FTE's who perform accounting functions, budgeting, and collection of delinquent taxes.

Operating costs for the program include telephone, building leases, Sheriff's fees, and insurance coverage for supply inventories and fixed assets. Telephone costs and sheriff's fees are primary expenses in the collection of delinquent taxes. Building leases include the ongoing costs of leasing tax offices in Minot and Fargo.

PROGRAM GOALS AND OBJECTIVES

To provide the Office of State Tax Commissioner with support in budgeting, accounting, and collection of delinquent taxes.

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

Program: FISCAL MANAGEMENT DIVISION		Reporting Level: 00-127-301-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
SALARIES AND WAGES					
SALARIES - PERMANENT	950,437	1,111,284	-30,228	1,081,056	0
SALARIES - OTHER	2,461	0	0	0	0
FRINGE BENEFITS	312,614	400,509	-13,521	386,988	0
SALARY INCREASE	0	0	0	0	0
BENEFIT INCREASE	0	0	0	0	0
TOTAL	1,265,512	1,511,793	-43,749	1,468,044	0
SALARIES AND WAGES					
GENERAL FUND	1,265,512	1,511,793	-43,749	1,468,044	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	1,265,512	1,511,793	-43,749	1,468,044	0
OPERATING EXPENSES					
TRAVEL	4,447	8,000	0	8,000	0
SUPPLIES - IT SOFTWARE	0	0	0	0	0
SUPPLY/MATERIAL-PROFESSIONAL	2,104	800	0	800	0
BLDG, GROUND, MAINTENANCE	87	0	0	0	0
MISCELLANEOUS SUPPLIES	3,142	0	0	0	0
OFFICE SUPPLIES	296	0	0	0	0
POSTAGE	61,023	67,500	4,741	72,241	0
PRINTING	3,807	7,000	-4,300	2,700	0
IT EQUIP UNDER \$5,000	2,514	0	0	0	0
OFFICE EQUIP & FURN SUPPLIES	11,136	2,250	0	2,250	0
INSURANCE	1,203	3,000	-500	2,500	0
RENTALS/LEASES - BLDG/LAND	17,004	17,585	1,615	19,200	0
REPAIRS	2,054	0	0	0	0
IT-COMMUNICATIONS	17,712	18,700	0	18,700	0
IT CONTRACTUAL SERVICES AND RE	9,747	0	0	0	0
PROFESSIONAL DEVELOPMENT	2,287	1,800	1,155	2,955	0
OPERATING FEES AND SERVICES	25,363	37,150	2,000	39,150	0
TOTAL	163,926	163,785	4,711	168,496	0

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

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Program: FISCAL MANAGEMENT DIVISION		Reporting Level: 00-127-301-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
OPERATING EXPENSES					
GENERAL FUND	163,926	163,785	4,711	168,496	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	163,926	163,785	4,711	168,496	0
PROGRAM FUNDING SOURCES					
SPECIAL FUNDS	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0
GENERAL FUND	1,429,438	1,675,578	-39,038	1,636,540	0
PROGRAM FUNDING TOTAL	1,429,438	1,675,578	-39,038	1,636,540	0
FTE EMPLOYEES	16.00	15.00	.00	15.00	.00
FUNDING DETAIL					
GENERAL FUND	1,429,438	1,675,578	-39,038	1,636,540	0

CHANGE PACKAGE DETAIL

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

PROGRAM: FISCAL MANAGEMENT DIVISION		REPORTING LEVEL: 00-127-301-00-00-00-00-00000000			
Description	FTE	General Fund	Federal Funds	Special Funds	Total Funds

AGENCY BUDGET CHANGES

Cost To Continue	.00	-43,749	0	0	-43,749
3 Fiscal Management	.00	4,711	0	0	4,711
Agency Total	.00	-39,038	0	0	-39,038

PROGRAM NARRATIVE

127 OFFICE OF STATE TAX COMMISSIONER

Date: 12/14/2006

Time: 12:02:34

Program: INCOME, SALES AND SPECIAL TAXES DIV.
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Reporting Level: 00-127-401-00-00-00-00000000
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PROGRAM PERFORMANCE MEASURES

See Agency Performance Measures identified in the Agency Overview.

PROGRAM STATISTICAL DATA

The net total collections from taxes administered by the Income, Sales and Special Taxes Division were over \$1 billion for the 2003-2005 biennium. Included in these collections are audit-related collections and compliance reviews of over \$34.9 million. Corporate Income Tax conducted 650 audits in the 2003-05 biennium, resulting in over \$25.2 million in additional assessments. Federal audits, office audits, and compliance reviews conducted by Individual Income Tax resulted in more than \$12 million in additional assessments, and Oil and Gas Production Tax initiated audit and compliance reviews resulting in assessments more than \$115,000 for the 2003-05 biennium. For Sales and Use Tax, approximately 31,500 taxpayers are registered to collect and remit Sales and Use Taxes. More than 733 audits of in-state and out-of-state businesses resulted in additional Sales and Use Tax assessments of \$20.3 million for the 2003-05 biennium. Motor Fuels Tax completed 46 audits during this same period.

EXPLANATION OF PROGRAM COSTS

This program has 76 approved FTEs who are responsible for the administration of Individual Income, Corporation Income, Sales and Use, Motor Fuel, Financial Institution, Oil and Gas Gross Production, Oil Extraction, Alcoholic Beverages, Tobacco Products, Estate, Special Taxes, and applicable local option taxes (local option Sales and Use, local option Lodging, local option Restaurant and Lodging, and local option Motor Vehicle Rental Taxes). Temporary salary funds requested are for seasonal error resolution clerks hired during the individual income tax filing season to assist permanent employees in resolving errors on income tax returns.

Operating costs for this program include travel, postage, printing, professional supplies, building leases, professional development and professional services. Most of the travel requested is for field audits, both in-state and out-of-state. The remainder is for training-related travel necessary to keep employees up-to-date on tax administration. Postage expense is for mailing tax forms, instruction booklets, tax refunds, rate charts and other tax documents. Printing costs are incurred for many of these same documents. Professional supplies include tax law reference books and tax service subscriptions necessary to remain current with changes affecting state taxes. Building leases apply to costs of leasing six tax offices in Dickinson, Fargo, Grand Forks, Jamestown, Minot, and Williston. Professional development costs include the continuation of membership dues to be a member state of the Streamlined Sales Tax program. Professional services costs include the ongoing audit fees for participating in the Multistate Tax Commission audit program.

PROGRAM GOALS AND OBJECTIVES

To administer and ensure compliance with the state's tax laws for Individual Income, Corporation Income, Sales and Use, Motor Fuel, Financial Institution, Oil and Gas Gross Production, Oil Extraction, Alcoholic Beverages, Tobacco Products, Estate, Special Taxes, and applicable local option taxes.

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

Program: INCOME, SALES AND SPECIAL TAXES DIV.		Reporting Level: 00-127-401-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
SALARIES AND WAGES					
SALARIES - PERMANENT	4,988,163	5,478,288	125,400	5,603,688	0
SALARIES - OTHER	0	0	0	0	0
TEMPORARY SALARIES	44,659	48,000	0	48,000	0
FRINGE BENEFITS	1,683,018	1,955,468	26,045	1,981,513	0
SALARY INCREASE	0	0	0	0	0
BENEFIT INCREASE	0	0	0	0	0
TOTAL	6,715,840	7,481,756	151,445	7,633,201	0
SALARIES AND WAGES					
GENERAL FUND	6,715,840	7,481,756	151,445	7,633,201	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	6,715,840	7,481,756	151,445	7,633,201	0
OPERATING EXPENSES					
TRAVEL	241,922	261,083	0	261,083	0
SUPPLIES - IT SOFTWARE	4,309	0	0	0	0
SUPPLY/MATERIAL-PROFESSIONAL	17,927	16,800	4,615	21,415	0
BLDG, GROUND, MAINTENANCE	854	500	-500	0	0
MISCELLANEOUS SUPPLIES	16,432	0	0	0	0
OFFICE SUPPLIES	2,192	2,300	-300	2,000	0
POSTAGE	258,386	361,715	-16,078	345,637	0
PRINTING	147,861	183,017	-48,017	135,000	0
IT EQUIP UNDER \$5,000	12,779	0	0	0	0
OFFICE EQUIP & FURN SUPPLIES	35,579	14,600	-5,000	9,600	0
INSURANCE	1,471	750	350	1,100	0
RENTALS/LEASES - BLDG/LAND	29,709	30,675	4,845	35,520	0
REPAIRS	3,485	960	-960	0	0
IT - DATA PROCESSING	64,168	30,000	-30,000	0	0
IT-COMMUNICATIONS	67,631	73,000	0	73,000	0
IT CONTRACTUAL SERVICES AND RE	269,677	120,000	-120,000	0	0
PROFESSIONAL DEVELOPMENT	43,113	50,822	25,078	75,900	0
OPERATING FEES AND SERVICES	6,132	3,700	1,250	4,950	0
FEES - PROFESSIONAL SERVICES	291,842	291,600	28,290	319,890	0
TOTAL	1,515,469	1,441,522	-156,427	1,285,095	0

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

Program: INCOME, SALES AND SPECIAL TAXES DIV.		Reporting Level: 00-127-401-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
OPERATING EXPENSES					
GENERAL FUND	1,303,419	1,321,522	-36,427	1,285,095	0
FEDERAL FUNDS	212,050	120,000	-120,000	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	1,515,469	1,441,522	-156,427	1,285,095	0
PROGRAM FUNDING SOURCES					
GENERAL FUND	8,019,259	8,803,278	115,018	8,918,296	0
FEDERAL FUNDS	212,050	120,000	-120,000	0	0
SPECIAL FUNDS	0	0	0	0	0
PROGRAM FUNDING TOTAL	8,231,309	8,923,278	-4,982	8,918,296	0
FTE EMPLOYEES	79.00	76.00	.00	76.00	.00
FUNDING DETAIL					
GENERAL FUND	8,019,259	8,803,278	115,018	8,918,296	0
FEDERAL FUNDS					
G068 MOTOR FUEL TAX GRANT	212,050	120,000	-120,000	0	0
TOTAL	212,050	120,000	-120,000	0	0

CHANGE PACKAGE DETAIL

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

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PROGRAM: INCOME, SALES AND SPECIAL TAXES DIV.	REPORTING LEVEL: 00-127-401-00-00-00-00-00000000				
Description	FTE	General Fund	Federal Funds	Special Funds	Total Funds

AGENCY BUDGET CHANGES

Cost To Continue	.00	151,445	0	0	151,445
4 Income, Sales & Special Taxes Division	.00	-36,427	-120,000	0	-156,427
Agency Total	.00	115,018	-120,000	0	-4,982

PROGRAM NARRATIVE

127 OFFICE OF STATE TAX COMMISSIONER

Date: 12/14/2006

Time: 12:02:34

Program: PROPERTY, UTILITIES TAX DIVISION	Reporting Level: 00-127-601-00-00-00-00000000
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PROGRAM PERFORMANCE MEASURES

See Agency Performance Measures identified in the Agency Overview.

PROGRAM STATISTICAL DATA

The Property and Utilities Taxes Division administers the Coal Severance Tax, the Coal Conversion Privilege Tax on electrical generating plants and coal gasification plants, and the Telecommunications Gross Receipts Tax. Total collections for the previous biennium were more than \$24 million in Coal Severance Tax, over \$54 million in Coal Conversion Tax, and nearly \$20 million in Telecommunications Gross Receipts Tax. This division also is responsible for providing instruction and monitoring the required certification of approximately 1,200 assessment officials. Annually, this division performs a sales ratio study, which compares true and full value of real estate with the sale price of properties that have been sold and includes over 12,200 sales and appraisals. Taxable value of all property as equalized by the State Board of Equalization in 2005 was \$1.64 billion.

EXPLANATION OF PROGRAM COSTS

This division has 5 approved FTEs who assist local government in maintaining equalization of property assessments, conduct studies, prepare tentative valuations of Utility, Railroad, and Airline property, and administer the Homestead Tax Credit Program, Coal Severance Tax, Coal Conversion Tax, Transmission Line Tax, Rural Electric Cooperative Gross Receipts Tax, and Telecommunications Gross Receipts tax.

Operating costs include travel, dues and professional development, and printing. Travel costs are incurred for training necessary to keep employees up to date on property assessment issues and the training of local assessors. Printing costs are incurred for assessor manuals and teacher manuals used in classroom instruction, statistical publications, and for forms for reports required from counties, utility companies, railroads, airlines, and telecommunications companies. Homestead Tax Credit brochures and refund applications for renters are also printed.

PROGRAM GOALS AND OBJECTIVES

The goals of the Property and Utilities Taxes Division are to effectively supervise and assist county and other local officials in the administration of the assessment and taxation of property. Its objectives are to provide training for assessment officials, annually conduct a sales/assessment ratio study, make tentative valuations of utility, railroad, and airline property, and certify final valuations to the counties for taxation. Additional objectives are to administer the Senior Citizens and Disabled Persons Homeowners Property Tax Credit, Renter Refund Program, Coal Severance Tax, Coal Conversion Tax, Transmission Line Tax, Rural Electric Cooperative Gross Receipts Tax, and Telecommunications Gross Receipts Tax laws.

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

Program: PROPERTY, UTILITIES TAX DIVISION		Reporting Level: 00-127-601-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
SALARIES AND WAGES					
SALARIES - PERMANENT	347,716	374,784	10,656	385,440	0
SALARIES - OTHER	212	0	0	0	0
FRINGE BENEFITS	119,479	131,651	1,337	132,988	0
SALARY INCREASE	0	0	0	0	0
BENEFIT INCREASE	0	0	0	0	0
TOTAL	467,407	506,435	11,993	518,428	0
SALARIES AND WAGES					
GENERAL FUND	467,407	506,435	11,993	518,428	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	467,407	506,435	11,993	518,428	0
OPERATING EXPENSES					
TRAVEL	5,393	10,000	0	10,000	0
SUPPLIES - IT SOFTWARE	376	0	0	0	0
SUPPLY/MATERIAL-PROFESSIONAL	1,817	1,750	328	2,078	0
MISCELLANEOUS SUPPLIES	693	0	0	0	0
OFFICE SUPPLIES	54	150	-150	0	0
PRINTING	7,231	8,000	-4,130	3,870	0
IT-COMMUNICATIONS	3,561	4,000	0	4,000	0
PROFESSIONAL DEVELOPMENT	1,911	4,650	-2,240	2,410	0
OPERATING FEES AND SERVICES	66	0	0	0	0
FEES - PROFESSIONAL SERVICES	0	5,000	-5,000	0	0
TOTAL	21,102	33,550	-11,192	22,358	0
OPERATING EXPENSES					
GENERAL FUND	21,102	33,550	-11,192	22,358	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	21,102	33,550	-11,192	22,358	0

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

Program: PROPERTY, UTILITIES TAX DIVISION		Reporting Level: 00-127-601-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
PROGRAM FUNDING SOURCES					
SPECIAL FUNDS	0	0	0	0	0
GENERAL FUND	488,509	539,985	801	540,786	0
FEDERAL FUNDS	0	0	0	0	0
PROGRAM FUNDING TOTAL	488,509	539,985	801	540,786	0
FTE EMPLOYEES	5.00	5.00	.00	5.00	.00
FUNDING DETAIL					
GENERAL FUND	488,509	539,985	801	540,786	0

CHANGE PACKAGE DETAIL

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

PROGRAM: PROPERTY, UTILITIES TAX DIVISION		REPORTING LEVEL: 00-127-601-00-00-00-00-00000000			
Description	FTE	General Fund	Federal Funds	Special Funds	Total Funds

AGENCY BUDGET CHANGES

Cost To Continue	.00	11,993	0	0	11,993
5 Property, Utilities Division	.00	-11,192	0	0	-11,192
Agency Total	.00	801	0	0	801

PROGRAM NARRATIVE

127 OFFICE OF STATE TAX COMMISSIONER

Date: 12/14/2006

Time: 12:02:34

Program: OPERATIONS DIVISION	Reporting Level: 00-127-701-00-00-00-00000000
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PROGRAM PERFORMANCE MEASURES

See Agency Performance Measures identified in the Agency Overview.

PROGRAM STATISTICAL DATA

Operations Division is responsible for the Tax Department operational infrastructure, including the acquisition of all goods, equipment, and services, as well as the processing and final disposition of all tax-related data and documents. Each year, more than 750,000 envelopes are opened and the contents, including over 400,000 checks, are sorted, validated, and reviewed, resulting in the data entry and verification of over 750,000 returns. The Operations Division IT staff maintains various smaller computer applications and 15 mainframe applications used for audit and compliance functions. Security for all federal data and documents is provided in conjunction with the management of over 3 million imaged documents and 8,700 cubic feet of paper files.

EXPLANATION OF PROGRAM COSTS

This Division has 25 approved FTEs who are responsible for Information Technology initiatives, performing tax data entry functions, business process reengineering, project management, mail processing, and maintaining a central records repository. The temporary salary request is for seasonal employees hired as needed during the peak tax processing periods including processing for motor fuels, sales, withholding, and during the income tax processing season (January through June).

Information Technology in this Division covers the department's ongoing coordination with ITD for the operational data processing costs as well as program maintenance costs for the integrated tax system. The IT staff are responsible for internally maintained tax programs and processing automation such as e-file, scanning and automated data capture programs, Tax Department's web site, and the ongoing costs for new programs implemented during the 2005 – 2007 biennium. The requested budget for data processing, contractual services, software, telephone, and IT equipment reflects amounts included in the department's Information Technology (IT) plan. The cost to continue the annual software license renewal fee for the Motor Fuels tax electronic filing program is included in the IT plan as fully funded by the General Fund. In the past, Federal Funds had been made available to cover this cost. However, it is not anticipated that future federal funds will be available.

Other costs for the program include postage, equipment rentals, office supplies, and printing. Postage represents the cost of mailing tax instruction booklets and forms, correspondence, tax billings, refunds, and other tax information to taxpayers, including special mailings required after a legislative law change. Equipment rentals include the ongoing cost of leasing the department's copiers and a large capacity printer used for printing many of the tax return forms. Office supplies include the basic supply costs of items used in the tax department such as file pockets, folders, paper, pens, etc. Printing costs include the printing of tax return booklets and instructions, tax forms, envelopes, letterhead, and internal forms used by the Office of State Tax Commissioner staff.

PROGRAM GOALS AND OBJECTIVES

The Operations Division consists of five sections: Tax Processing, Information Services, Mail Room, Central Records, and Purchasing. These sections support the administration for all tax types from the receipt of tax information through collection and/or resolution. The services provided include data entry/verification for all tax information; security, network administration, internal programming, and business process reengineering; incoming and outgoing mail; scanning, and electronic and paper document retention and management; and purchasing and contract administration. The Operations Division is responsible for the Individual Income Tax Processing Center and temporary staff associated with the income tax processing.

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

Program: OPERATIONS DIVISION		Reporting Level: 00-127-701-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
SALARIES AND WAGES					
SALARIES - PERMANENT	1,294,880	1,560,002	34,270	1,594,272	0
SALARIES - OTHER	0	0	0	0	0
TEMPORARY SALARIES	207,910	241,080	-10,080	231,000	0
OVERTIME	0	0	7,217	7,217	0
FRINGE BENEFITS	478,240	593,216	38,574	631,790	0
SALARY INCREASE	0	0	0	0	0
BENEFIT INCREASE	0	0	0	0	0
TOTAL	1,981,030	2,394,298	69,981	2,464,279	0
SALARIES AND WAGES					
GENERAL FUND	1,981,030	2,394,298	69,981	2,464,279	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	1,981,030	2,394,298	69,981	2,464,279	0
OPERATING EXPENSES					
TRAVEL	11,326	9,600	5,400	15,000	0
SUPPLIES - IT SOFTWARE	63,778	219,237	1,090,688	1,309,925	0
SUPPLY/MATERIAL-PROFESSIONAL	2,619	1,950	590	2,540	0
BLDG, GROUND, MAINTENANCE	16,744	12,000	-900	11,100	0
MISCELLANEOUS SUPPLIES	6,857	0	0	0	0
OFFICE SUPPLIES	91,153	68,000	2,418	70,418	0
POSTAGE	378,173	326,200	28,555	354,755	0
PRINTING	29,015	33,754	0	33,754	0
IT EQUIP UNDER \$5,000	57,732	145,600	-69,600	76,000	0
OTHER EQUIP UNDER \$5,000	74	0	0	0	0
OFFICE EQUIP & FURN SUPPLIES	66,224	2,250	0	2,250	0
RENTALS/LEASES-EQUIP & OTHER	42,107	53,568	9,910	63,478	0
REPAIRS	49,823	23,800	10,000	33,800	0
IT - DATA PROCESSING	1,358,560	1,699,756	-936,641	763,115	448,085
IT-COMMUNICATIONS	24,223	21,600	0	21,600	32,400
IT CONTRACTUAL SERVICES AND RE	225,026	50,840	-39,840	11,000	1,700,000
PROFESSIONAL DEVELOPMENT	6,360	9,600	2,750	12,350	0
OPERATING FEES AND SERVICES	12,586	7,900	-3,900	4,000	0
FEES - PROFESSIONAL SERVICES	2,014	3,136	-3,136	0	0
TOTAL	2,444,394	2,688,791	96,294	2,785,085	2,180,485

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER
 Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

Program: OPERATIONS DIVISION		Reporting Level: 00-127-701-00-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009

OPERATING EXPENSES

GENERAL FUND	2,444,394	2,688,791	96,294	2,785,085	2,180,485
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	2,444,394	2,688,791	96,294	2,785,085	2,180,485

CAPITAL ASSETS

EQUIPMENT OVER \$5000	0	0	0	0	0
IT EQUIPMENT OVER \$5000	18,914	25,000	-7,000	18,000	0
TOTAL	18,914	25,000	-7,000	18,000	0

CAPITAL ASSETS

GENERAL FUND	18,914	25,000	-7,000	18,000	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	18,914	25,000	-7,000	18,000	0

PROGRAM FUNDING SOURCES

FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
GENERAL FUND	4,444,338	5,108,089	159,275	5,267,364	2,180,485
PROGRAM FUNDING TOTAL	4,444,338	5,108,089	159,275	5,267,364	2,180,485

FTE EMPLOYEES	25.00	25.00	.00	25.00	.00
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FUNDING DETAIL

GENERAL FUND	4,444,338	5,108,089	159,275	5,267,364	2,180,485
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SPECIAL FUNDS

287 INTEGRATED TAX SYSTEM FUND 287	0	0	0	0	0
TOTAL	0	0	0	0	0

CHANGE PACKAGE DETAIL

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

PROGRAM: OPERATIONS DIVISION	REPORTING LEVEL: 00-127-701-00-00-00-00-00000000				
Description	FTE	General Fund	Federal Funds	Special Funds	Total Funds

AGENCY BUDGET CHANGES

Cost To Continue	.00	44,981	0	0	44,981
6 Operations Division	.00	2,294,779	0	0	2,294,779
Agency Total	.00	2,339,760	0	0	2,339,760

PROGRAM NARRATIVE

127 OFFICE OF STATE TAX COMMISSIONER

Date: 12/14/2006

Time: 12:02:34

Program: INTEGRATED TAX SYSTEM	Reporting Level: 00-127-750-00-00-00-00000000
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PROGRAM PERFORMANCE MEASURES

The implementation of an Integrated Tax System is to be completed during the 2005 - 2007 biennium. As of 6/30/2006, the implementation of the new program was one-half completed.

The progress is measured by monitoring ongoing project activities, technical issues, risk evaluation, open decision requests, and time schedule for completion of configuration, testing, and moving to production. At present, the project is on schedule and under budget.

PROGRAM STATISTICAL DATA

The conversion of Sales and Use taxes along with related local options taxes was on schedule having been completed on January 9, 2006. The conversion of Withholding, Motor Fuels taxes, and Estate tax was also on schedule having been completed on June 5, 2006.

Expenses through June 30, 2006 are just over \$6.8 million which is approximately \$800,000 under budget for the first one-half of the project.

Conversion of Individual Income, Fiduciary, Partnerships, and Small Business Corporations is scheduled to be completed January 11, 2007. The final conversion of Corporation Income is scheduled to be completed June 4, 2007.

EXPLANATION OF PROGRAM COSTS

This program covers the implementation costs for an Integrated Tax System which includes: Off the shelf Software (COTS) license fees; COTS program maintenance; IT contractual service fees for program consultants, developers, and project manager; data processing charges for ITD's role in the development process; office space rental; equipment rental and repairs; and telephone.

PROGRAM GOALS AND OBJECTIVES

To replace the majority of the tax types processed by the Department using the existing outdated mainframe programs with an integrated tax computer application that allows multiple relationships between various tax types by June 30, 2007. In most cases, the Department was handling the necessary processes but doing them manually or with the use of less effective tools.

By converting to GenTax, North Dakota is being equipped with new technology that will enable tax revenue to be collected more quickly and more efficiently. One of the more noticeable benefits is the “speed up” of revenue in the area of delinquencies. For example, with sales tax, there will be an average 60 day speed-up for resolving delinquencies compared to the slower prior method of letters and phone calls.

Another benefit of the integrated tax system is the potential to collect additional revenue. This includes areas related to increased discovery of non-resident taxpayers through enhanced records matching, better tools for prioritizing collection and audit activities, and a general increase in the number of audits due to better access to data and more workflow management tools. Many of these will become functional with the third and fourth phases of the projects when income taxes are "rolled out". At this time, we have converted Sales and local taxes (January 9, 2006), Withholding, Motor Fuels, and Estate taxes (June 5, 2006) into production. As with any new system, it takes time for staff to get trained and proficient with the new business processes and to reap the full benefits of the new system. Once the project is fully implemented, we will be better positioned to more accurately identify new revenues resulting specifically from the new system.

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER
 Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

Program: INTEGRATED TAX SYSTEM		Reporting Level: 00-127-750-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
SPECIAL LINES					
INTEGRATED TAX SYSTEM	0	14,000,000	-14,000,000	0	15,272,997
TOTAL	0	14,000,000	-14,000,000	0	15,272,997
SPECIAL LINES					
GENERAL FUND	0	0	0	0	15,272,997
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	14,000,000	-14,000,000	0	0
TOTAL	0	14,000,000	-14,000,000	0	15,272,997
PROGRAM FUNDING SOURCES					
FEDERAL FUNDS	0	0	0	0	0
GENERAL FUND	0	0	0	0	15,272,997
SPECIAL FUNDS	0	14,000,000	-14,000,000	0	0
PROGRAM FUNDING TOTAL	0	14,000,000	-14,000,000	0	15,272,997
FTE EMPLOYEES	.00	.00	.00	.00	.00
FUNDING DETAIL					
GENERAL FUND	0	0	0	0	15,272,997
SPECIAL FUNDS					
287 INTEGRATED TAX SYSTEM FUND 287	0	14,000,000	-14,000,000	0	0
TOTAL	0	14,000,000	-14,000,000	0	0

CHANGE PACKAGE DETAIL

127 OFFICE OF STATE TAX COMMISSIONER
 Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

PROGRAM: INTEGRATED TAX SYSTEM	REPORTING LEVEL: 00-127-750-00-00-00-00000000				
Description	FTE	General Fund	Federal Funds	Special Funds	Total Funds

AGENCY BUDGET CHANGES

Cost To Continue	.00	0	0	0	0
9 Integrated Tax System - TREND project completed	.00	0	0	-14,000,000	-14,000,000
Agency Total	.00	0	0	-14,000,000	-14,000,000

OPTIONAL REQUEST

7 Integrated Tax System - First Payments	.00	5,356,702	0	0	5,356,702
8 Loan payoff	.00	9,916,295	0	0	9,916,295
Optional Total	.00	15,272,997	0	0	15,272,997

PROGRAM NARRATIVE

127 OFFICE OF STATE TAX COMMISSIONER

Date: 12/14/2006

Time: 12:02:34

Program: HOMESTEAD TAX CREDIT	Reporting Level: 00-127-801-00-00-00-00000000
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PROGRAM PERFORMANCE MEASURES

The results of the Homestead Tax Credit program are measured by the number of qualifying applicants and dollars expended. The number of homeowner and renter applicants has been decreasing, due largely to the statutory income limit for eligibility. Dollars expended are further limited by statutory maximum taxable value reductions for various income levels and a maximum renter's refund of \$240.

PROGRAM STATISTICAL DATA

Payments made in FY 2006:

3,516 homeowners qualified for credit – total of \$2,025,060

1,273 renters qualified for refunds – total of \$182,947

Very few persons take advantage of the homestead credit for special assessments, primarily because that program creates a lien against the property that must be satisfied before the property is transferred.

EXPLANATION OF PROGRAM COSTS

Property Tax Division personnel administer the Homestead Tax Credit program. The program has three distinct parts:

1. An elderly or disabled homeowner with limited income may qualify for a reduction in the taxable value of the homestead, according to a statutory income schedule
2. A qualifying homeowner may elect to receive a credit for the installment of a special assessment that is due in the year for which the homeowner has received a taxable value reduction
3. An elderly or disabled renter with limited income may qualify for a refund of part of the rent paid that is deemed to represent property taxes.

Program costs include payments to counties to reimburse them for taxes and special assessment installments, and direct payments to qualifying renters. No wages or operating expenses come out of the Homestead Tax Credit appropriation.

Responsibilities include auditing abstracts of qualifying homeowners submitted by each county and certifying the amount to be reimbursed to each county; recording a lien for each homestead credit for special assessments, reimbursing the counties, and releasing the lien when payment is made to satisfy the lien; and auditing and paying each qualifying renter's refund application.

The approximately \$800,000 increase in program costs from the 2003-05 biennium to the 2005-07 biennium are due to allowing a greater amount of valuation of the home as a deduction for participants.

PROGRAM GOALS AND OBJECTIVES

The goal of the Homestead Tax Credit program is to ensure that all North Dakota residents who qualify for the program are made aware of it and receive the benefits to which they are entitled. The objectives are to provide assistance to elderly and disabled persons by reducing the property taxes and special assessments on homeowners' homesteads, and by refunding a portion of the rent paid by elderly and disabled persons who rent living quarters.

REQUEST DETAIL BY PROGRAM

127 OFFICE OF STATE TAX COMMISSIONER
 Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

Program: HOMESTEAD TAX CREDIT		Reporting Level: 00-127-801-00-00-00-00000000			
Description	Expenditures 2003-2005 Biennium	Present Budget 2005-2007	Budget Request Change	Requested Budget 2007-2009 Biennium	Optional Request 2007-2009
SPECIAL LINES					
HOMESTEAD TAX CREDIT	3,689,621	4,500,000	0	4,500,000	0
TOTAL	3,689,621	4,500,000	0	4,500,000	0
SPECIAL LINES					
GENERAL FUND	3,689,621	4,500,000	0	4,500,000	0
FEDERAL FUNDS	0	0	0	0	0
SPECIAL FUNDS	0	0	0	0	0
TOTAL	3,689,621	4,500,000	0	4,500,000	0
PROGRAM FUNDING SOURCES					
GENERAL FUND	3,689,621	4,500,000	0	4,500,000	0
SPECIAL FUNDS	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0
PROGRAM FUNDING TOTAL	3,689,621	4,500,000	0	4,500,000	0
FTE EMPLOYEES	.00	.00	.00	.00	.00
FUNDING DETAIL					
GENERAL FUND	3,689,621	4,500,000	0	4,500,000	0

CHANGE PACKAGE DETAIL

127 OFFICE OF STATE TAX COMMISSIONER

Biennium: 2007-2009

Bill#: SB 2006

Date: 12/14/2006

Time: 12:02:34

PROGRAM: HOMESTEAD TAX CREDIT	REPORTING LEVEL: 00-127-801-00-00-00-00-00000000				
Description	FTE	General Fund	Federal Funds	Special Funds	Total Funds

AGENCY BUDGET CHANGES

Cost To Continue	.00	0	0	0	0
Agency Total	.00	0	0	0	0