

OFFICE OF THE GOVERNOR
BUDGET AND PROGRAM PLANNING
STATE OF MONTANA



GREG GIANFORTE
GOVERNOR

PO Box 200802
HELENA, MONTANA 59620-0802

M E M O R A N D U M

TO: Amy Carlson, Legislative Fiscal Analyst
Legislative Fiscal Division

FROM: Aimee Franks, Senior Budget Analyst
Office of Budget and Program Planning

DATE: September 15, 2023

SUBJECT: HB 146 Annual Report for Fiscal Year Ending 2023

In accordance with HB146, passed by the 2021 Legislative Session, requires the Office
HB 146, passed by the 2021 Legislative Session, requires OBPP to submit an annual report
electronically to the Legislative Finance Committee on any bill passed with an estimated general
fund expenditure over \$1 million. Per 6-11-210, this will also be sent to the Legislative Fiscal
Division. Please see the attached.

Please let me know if you have questions or wish additional information.

FY23 HB146 (21 Session Bill) - Annual Report

Agency	HB or SB# - Session	Title of Bill	Account	Fiscal Note Estimate	Actual Exp FYE23	Difference
DOJ	HB701 21 Session	Generally revise marijuana laws <i>This only includes DOJ's portion of the fiscal note.</i>	61000	\$ 715,051	\$ 613,504	\$ 101,547
			62000	\$ 262,726	\$ 202,751	\$ 59,975
			63000			\$ -
			64000			\$ -
			65000			\$ -
			66000	\$ 150,000	\$ 135,000	\$ 15,000
			67000			\$ -
			68000			\$ -
			69000			\$ -
TOTAL			\$ 1,127,777	\$ 951,255	\$ 176,522	
Description	Funding was used to support FTE within the Forensic Science Division, Division of Criminal Investigation and Board of Crime Control (to support crisis intervention training).					
Difference Explanation	The variation from estimate can be attributed to position vacancy and experience level of new staff.					
Agency	HB or SB# - Session	Title of Bill	Account	Fiscal Note Estimate	Actual Exp FYE23	Difference
OPI	HB15 21 Session	Implement K-12 Inflation	61000			\$ -
			62000			\$ -
			63000			\$ -
			64000			\$ -
			65000	\$ 48,036,862	\$ 48,036,862	\$ -
			66000			\$ -
			67000			\$ -
			68000			\$ -
			69000			\$ -
TOTAL			\$ 48,036,862	\$ 48,036,862	\$ -	
Description	Apply an inflation adjustment to the school funding formula.					
Difference Explanation						
Agency	HB or SB# - Session	Title of Bill	Account	Fiscal Note Estimate	Actual Exp FYE23	Difference
OPI	HB663 21 Session	Generally revising school funding to increase GTB and lower property taxes	61000			\$ -
			62000			\$ -
			63000			\$ -
			64000			\$ -
			65000	\$ 10,439,655	\$ 10,439,655	\$ -
			66000			\$ -
			67000			\$ -
			68000			\$ -
			69000			\$ -
TOTAL			\$ 10,439,655	\$ 10,439,655	\$ -	
Description	Revising school funding laws, increasing the GTB multiplier and linking additional increase to revenue generated by marijuana taxes.					
Difference Explanation						
Agency	HB or SB# - Session	Title of Bill	Account	Fiscal Note Estimate	Actual Exp FYE23	Difference
DOR	HB303 21 Session	Revise business equipment tax laws: Business Investment Grows (BIG) Jobs Act	61000			\$ -
			62000			\$ -
			63000			\$ -
			64000			\$ -
			65000	\$ 3,147,000	\$ 3,286,765	\$ (139,765)
OPI *		Please see note below	65000	\$ 2,758,545	\$ 2,758,545	\$ -
			67000			\$ -
DOA			68000	\$ 68,800	\$ 63,019	\$ 5,781
			69000			\$ -
TOTAL			\$ 5,974,345	\$ 6,108,329	\$ (133,984)	
Description	Revise business equipment tax laws per Business Investment Grows (BIG) Jobs Act.					
Difference Explanation	*Email from Nancy Hall (8/25/2023): It is not possible to determine exactly how much was spent for the change in the GTB ratio related to HB 303. I can tell you the OPI spent nothing in FY 2022 as indicated in the fiscal note because the implementation of the bill was after FY 2022 GTB had been set. FY 2023 spent at least the amount in the fiscal note of \$2,758,545. Because of the complexity of the school funding formula including other legislative changes and change in number of students, that is as specific to this bill as we can calculate.					
Agency	HB or SB# - Session	Title of Bill	Account	Fiscal Note Estimate	Actual Exp FYE23	Difference
OPI	HB143 21 Session	Provide incentives for increasing starting teacher pay	61000			\$ -
			62000			\$ -
			63000			\$ -
			64000			\$ -
			65000	\$ 2,535,647	\$ 1,708,207	\$ 827,440
			66000			\$ -
			67000			\$ -
			68000			\$ -
			69000			\$ -
TOTAL			\$ 2,535,647	\$ 1,708,207	\$ 827,440	
Description	Increasing the quality educator payment for districts that meet legislative goals for competitive base pay of teachers.					
Difference Explanation	Estimated of FTE enrolling in the program is less than what was estimated in the fiscal note.					