



Entitlement Share History

HB 124

- Passed during the 2001 legislative session
- The state assumed some revenue sources previously administered by local governments
 - Gambling, Alcohol, and Vehicles' taxes and fees
- In return the state reimbursed local governments for the lost revenues

SB 146

- Passed during the 2007 legislative session
- Created the Office of the Public Defender
- The state assumed local governments district court fees
- Entitlement share payment decreased to match these costs to the state



Entitlement Share History

Class 8 property tax reimbursement

- SB 372, SB 96, HB 303, and HB 212 from the 2011, 2013, 2021 and 2023 Legislative Sessions reduced taxes on Class 8 property business equipment.
- To offset the lost revenue at the local levels, the state agreed to reimburse local governments through an addition to their ongoing entitlement share payment.



Entitlement Share Payment

FY 2025 total payments

- \$69.25 Million to counties
 - \$87.08 Million to cities / towns
 - \$7.69 Million to consolidated
 - \$3.62 Million to TIF districts
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- The payments are made quarterly
 - The payment amount grows each fiscal year by rates set in statute



Entitlement Share Resources

- [LFD Brochure on Entitlement Share](#)
- [Department of Revenue entitlement share reports](#)
- [Explanation of HB 212 Class 8 Reimbursements](#)