

MINUTES OF THE
MEETING OF THE SENATE COMMITTEE
ON FINANCE

SIXTY-FIRST SESSION
NEVADA STATE LEGISLATURE
May 15, 1981

The Senate Committee on Finance was called to order by Vice Chairman James I. Gibson, at 8:00 a.m., Friday, May 15, 1981, in Room 231 of the Legislative Building, Carson City, Nevada. Exhibit A is the Meeting Agenda. Exhibit B is the Attendance Roster.

COMMITTEE MEMBERS PRESENT:

Senator James I. Gibson, Vice Chairman
Senator Eugene V. Echols
Senator Lawrence E. Jacobsen
Senator Norman D. Glaser
Senator Thomas R. C. Wilson
Senator Clifford E. McCorkle

COMMITTEE MEMBER ABSENT:

Senator Floyd R. Lamb, Chairman (excused)

STAFF MEMBERS PRESENT:

Ronald W. Sparks, Chief Fiscal Analyst
Dan Miles, Deputy Fiscal Analyst
Candace Chaney, Secretary

OTHERS PRESENT:

Howard Barrett, Budget Division

SENATE BILL NO. 668 - Creates higher education student loan fund.

Mr. Doug Sever, representing the Department of Education, testified in support of Senate Bill No. 668. He noted the purpose of this bill was to create a fund by statute for the higher education student loan program. Currently the program was a budget account in the State Controller system. The budget account simply recorded revenue and expenditures and with the account, assets, liabilities, and fund balances could not be accounted for. The loan program being an independent entity within itself required that it be a fund and this bill created that fund.

Senator Jacobsen inquired if there had been anything like this fund in the past. Mr. Sever indicated there had not. He added that the Legislative Audit Division had recommended that it be a fund. Mr. Barrett noted that only the legislature could create a fund.

Senator Gibson asked what the status of the program was now. Mr. Sever said the funds presently in the program acted as a guarantee for the student loan program through the banks. There was a reserve put up to protect the loans which were Federally insured to protect the banks.

Senator Gibson inquired how much money was in the fund. Mr. Sever stated that, currently, the fund showed total assets of \$515,961 with cash amounting to approximately \$367,000. Senator Gibson inquired if this money came from the appropriations. Mr. Sever said it used to. The State had appropriated to the higher education student loan fund in the past in an effort to raise the reserve and insure the loans. During the last session, a State appropriation was not requested as they felt there was ample reserve in the fund.

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Senator Glaser inquired if the interest on this fund went into the General Fund or did it go back into the fund itself. Mr. Sever noted that it currently went back into the General Fund which he indicated was against Federal law. Federal law stated, in this program, any interest earned on their advances should be credited back to the fund. As a budget account, the interest had been deposited in the General Fund and was really in violation of Federal law.

Senator Glaser asked if the State had lost any money on the program because of the students defaulting on their loans. Mr. Sever noted the default rate was approximately 5% last year which was the same as the national default average rate. Cumulatively, there was approximately \$1,600,000 worth of loans that had defaulted in the program's history.

Senator Echols inquired if Mr. Sever was talking about delinquent loans that were going to be collected or lawsuits. Mr. Sever indicated it was a matter of the student not repaying his loan and the Federal reserve account making good the default.

Senator Gibson asked Mr. Barrett if the interest would come to the fund unless there were special language changes. Mr. Barrett stated there had to be language in the bill that said the interest would go to that fund otherwise it would still come to the General Fund. Mr. Sever indicated they had checked on that point. He said the State Treasurer had submitted a bill, Assembly Bill No. 399, which was passed. This bill provided for the allocation for the new fund.

Mr. Gary Crews, Legislative Audit Division, testified in support of Senate Bill No. 668. Presently, his division felt there was a lack of accountability in the program as there was no method to record assets, liabilities, etc.

Senator Gibson asked if this bill was adequate as far as the Audit division was concerned. Mr. Crews felt it was.

SENATE BILL NO. 244 - Increases certain allowances to elderly for property taxes.

Mr. Roy Nickson, Director of the Department of Taxation, testified with regard to Senate Bill No. 244. He noted this bill would expand the Senior Citizen's Property Tax Assistance Act in two ways. One way would raise the income ceiling from \$11,000 per year to \$13,700. Also, it would increase the individual rates which determined the percentage of rebate of the taxes or credit for the taxes. He estimated that an additional 2,500 Nevada senior citizens would now be eligible under the program.

Mr. Nickson said the fiscal impact, considering the tax bills that had been passed, was estimated at slightly over \$1,400,000 for the first year of the biennium and \$1,544,000 in the second year of the biennium. The Director stated that about two-thirds of those funds would go towards rebates to renters, the balance going to homeowners. The rental percentage, set at 17% in the statutes, had not been changed which was why the renters would receive more than the homeowners.

Senator Glaser commented that it was obvious, even though the threshold had been increased as the tax rate had been dropped, the benefits did not amount to as much as originally proposed. Mr. Nickson said it would be of great benefit to those senior citizens who rented apartments and mobil homes.

Senator McCorkle remarked that he did not understand the concept of the bill; why was the renter receiving three times what the homeowner received. Mr. Nickson indicated, in 1979 when the maximum tax rate was reduced from \$5 to \$3.64, no change was made in the amount of rent attributed to property taxes. He said, as a result of Assembly Bill No. 369, Senate Bill No. 411, and Senate Bill No. 69, the homeowners would receive an additional 50% reduction in their property tax burden. Thus percentage wise, they would receive less and less of the benefits. The percentage rate for the renters was not proposed to be changed in this bill or any of the others.

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Senator McCorkle inquired why that should not be done as it seemed disproportionate. Mr. Nickson said he had no idea why not and assumed it was a legislative decision. Senator McCorkle asked for Mr. Nickson's recommendation. Mr. Nickson felt, in equity, the renter rebate should not be more than double what the homeowner's rebate was.

Senator Echols inquired if the maximum credit for the homeowners was \$500. Mr. Nickson concurred and added that also applied to renters.

Senator Glaser commented, if the percentage was changed from 17% to 10%, it was in a different section of the law than the bill indicated. Mr. Nickson concurred. He added this was done by legislative fiat and was in NRS 361.830.

Senator Gibson asked if this money was in the budget. Mr. Nickson stated it was not. Mr. Sparks inquired if Mr. Nickson was saying this was an additional budget beyond what was in the budget. He said there was \$1,750,000 for the first year and \$1,900,000 for the second year already in the budget. Mr. Nickson said this was in addition to what the department had anticipated; those figures had not been adjusted downwards, however, to take into consideration the property tax reduction. He noted those figures were over and above the amount submitted in the department's original budget. These monies were for the additional claimants and the easing of the percentages and the income attributed to it.

Mr. Nickson continued, as an example, presently anyone who earned less than \$3,000 received 90% of his property tax as a credit. That figure was now increased under this bill to \$3,699. For individuals receiving 75%, that would increase from less than \$5,000 to just under \$6,200 per year. The 50% rebate went from less than \$7,000 to less than \$8,700.

Senator McCorkle felt the number to be proportionate should be around 8% and asked, if that was done, did Mr. Nickson agree that the fiscal impact would be fairly minimal. Mr. Nickson concurred.

Senator Wilson asked if the figures in the fiscal note of the bill were cumulative regarding all claimants receiving the benefits. Mr. Nickson replied those were for the additional 2,500 claimants and the expansion of the program. It did not include the budget amount that was submitted which was based on the current law and before the property tax bills were enacted.

Senator Gibson requested Mr. Nickson to calculate what the impact of the property tax bills would be. Mr. Nickson said he would provide such to the committee. The Vice Chairman inquired how many claimants were there. Mr. Nickson answered, during this current year, the department had claims from 11,294 citizens. The refunds to the claimants averaged \$130 and the total payments amounted to \$1,375,377.

Senator Sue Wagner, sponsor of Senate Bill No. 244, testified with regard to the bill. She noted the intent of the bill was to increase the income criteria for a specific reason. The purpose was to increase in each income category by an amount approximately equivalent to the increase in social security benefits. This was so individuals would not move into a smaller rebate bracket or become ineligible for the program entirely.

Senator Wagner said it was her understanding from a member of the Taxation Committee that the fiscal note was more than adequate, but not in addition to, what was already appropriated in the budget. She stated, if the bill was approved, savings of \$350,000 would be instituted from what was already budgeted.

The shift from the homeowner to the renter, the Senator added, was not intentional as the bill now reflected the action taken with the tax package. She noted in the past years the larger portion of the rebate was given to the homeowner.

Senator McCorkle commented, logically, if the number of recipients were expanded, how could the bill incur savings. Mr. Sparks indicated the reason was because the tax package was reduced. Senator Wagner noted this was a new fiscal note.

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Mr. Nickson said he could be in error; it was his understanding when the fiscal note was prepared it was to cover only additional expenses above the amount that had been budgeted by the department. Senator Gibson asked Mr. Nickson if he prepared the fiscal note. Mr. Nickson said he did. Mr. Sparks commented that he would meet with Mr. Nickson and review the fiscal note.

ASSEMBLY BILL NO. 380 - Makes appropriation to "Rape Crisis Center" in Las Vegas, Nevada.

Mrs. Florence McClure, Director of the Rape Crisis Center in Las Vegas, testified in support of this bill. She noted she was one of the co-founders of the center which had been in operation for almost eight years. Mrs. McClure said the center had approximately 25 active duty volunteers and was open 24 hours a day.

Senator McCorkle noted a concern with the way the center had tried to raise private funds. Mrs. McClure replied, due to the horrendous nature of the crime of rape, it was difficult to stage fund raisers in the private sector. She added that the hotel/casinos did not contribute to the center.

Senator Glaser asked if the Community Action Against Rape (CAAR) was the same as the Rape Crisis Center. Mrs. McClure indicated they were the same. CAAR was the corporate name of the center.

Mr. Larry Ketzenberger, representing the Metropolitan Police Department, testified in support of the funding for the Rape Crisis Center as requested in Assembly Bill No. 380. He noted the department had nothing but praise for Mrs. McClure and the volunteers at the center as well as being a tremendous aid to the victims and their families when the crime was rape.

Senator Jacobsen asked, referring to METRO priorities, where was the crime of rape rated with regard to emphasis. Mr. KETzenberger noted it had a very high priority.

SENATE BILL NO. 619 - Requires certain approvals before state agencies may re-allocate money received under federal block grants.

Senator Glaser moved to approve Senate Bill No. 619 as amended.

Senator Jacobsen seconded the motion.

The motion carried unanimously.

SENATE BILL NO. 589 - Provides authority for establishment of mass transit commission in certain counties.

Senator James Bilbray, Clark County District 3, testified in support of this bill. The Senator noted many people were opposed to another proposed bill which called for $\frac{1}{2}\%$ increase in the sales tax to fund the mass transit project. He said he knew there was no money available this biennium for the project and understood no money would be received for the program out of the casino entertainment tax as indicated in the bill.

Senator Bilbray said his proposal was that there was a request in the bill for monies to allow the commission to go ahead with their expansion programs and studies and to purchase buses for which there was still federal money available to buy. He suggested the aforementioned take place in the next biennium and the funds for the project be earmarked for that time. When they came in during the next legislative session, it would be with the expectation that those funds would not be part of the general budget which went out to the State, rather it be earmarked back to the counties of origin. The Senator indicated Clark County, Carson City, and Washoe County were in full support of the bill as they all wanted to implement a transit system. He noted there was a fiscal note on the bill but did not believe that was all for Clark County. He did not believe that all counties would draw down on their percentages.

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Senator Bilbray stated as long as they knew they would have the funds for the next biennium they could move ahead with their plans to formulate an adequate system that would cover all of the Las Vegas Valley.

Senator Glaser inquired if this would be a monorail system. Senator Bilbray indicated a monorail system would be too expensive and could only be done privately. He noted the transit system would be particularly of benefit to the senior citizens who manifested the greatest need for a mass transportation system.

Senator Wilson, referring to section four of the bill regarding funding, asked what alternative sources of funding were there for the system other than the casino entertainment tax. Senator Bilbray said he could not find any. He noted the monies could come out of the General Fund but added that he thought the whole principal behind the bill was the fact that the funding would come from the entertainment tax. Senator Wilson commented that they wanted to dedicate a source of money available for the counties to draw on. Senator Bilbray concurred; he wanted the counties to know every year approximately what they would have for the next biennium. They did not want to come back every two years to the Finance committees and be at the mercy of the legislature as to what assistance they would receive.

Senator Jacobsen asked if the transit system was the number one priority of the citizens of Las Vegas. Senator Bilbray said it was considered one of the top priorities but added it would only affect a certain group; senior citizens, those who could not afford cars, and students.

Senator Glaser asked, if the proposal was to take 25% of the casino entertainment tax in two years. Senator Bilbray concurred. Senator Glaser inquired if it was correct that the tax would yield 24 million annually. Mr. Barrett said the fiscal note stated \$6,125,000 which was approximately 25% of the total tax. Senator Bilbray noted that would be if every county exercised their right. Senator Gibson asked if approximately 75% of that tax came from Clark County. Senator Bilbray replied 74% came from Clark County.

Senator Glaser inquired if those monies would be used for capital improvements and the continuance of operations on an annual basis as a subsidy to the fare. Senator Bilbray concurred. Even at a reasonable rate, Senator Bilbray added, it was estimated that the deficit would be somewhere between 2 and 3 million dollars a year.

Senator Echols asked if the legislature could give authority to local counties to increase the casino entertainment tax for mass transit. Mr. Barrett assumed the legislature could.

Senator Gibson asked Senator Bilbray if he thought the people would accept a property tax levy for the purpose of a transit system in Clark County. Senator Bilbray did not think the people would accept it even if they had the opportunity to vote on it especially when it involved only about 20% of the population. He said he would rather see the county commissions of the various localities be given the right to add a small monthly casino tax, at their option, which would be applied directly to the mass transit system.

Senator Bilbray stated his first choice for funding would be to get back a portion of the entertainment tax which came out of Clark and the other counties; his second choice would be allowing the local entities to surcharge the entertainment tax.

Ms. Gail Gilpin, Study Coordinator for the Clark County Transportation Study Policy Committee which was the board responsible for all the transportation planning in Clark County, and representing also the Regional Transportation Commission, testified in support of Senate Bill No. 589.

Ms. Gilpin indicated there was a great need in Clark County for expanded transit service not only for the transit dependent but was additionally important as a means of saving fuel. She noted the only route currently making money in Las Vegas was the "Strip" route.

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The Urban Mass Transportation Administration currently would participate with local entities for the amount of 80% of capital purchases for mass transit projects with the local communities only having to come up with 20% of the total project cost. They would fund 50% of operating deficits. Ms. Gilpin said Clark County wanted to expand their present nine routes to twenty routes and were moving toward the purchase of 23 more buses. Ms. Gilpin said the aforementioned would not be possible without some kind of dedicated revenue source in order to match the 80% that would be provided by UMTA.

Senator Glaser, referring to route expansion, asked if there was presently a route to the airport. Ms. Gilpin said there was a route presently that went to the airport but did not go on the airport property. She noted the operation indicated tourist buses took care of this area as there was no room for baggage on a transit bus. Ms. Gilpin felt this was a route that could be improved.

Senator Wilson inquired where Ms. Gilpin thought the tax should be to provide for mass transit transportation a dedicated source of revenue. Ms. Gilpin believed the only truly equitable funding source for transit was a user subsidy and that would be higher fares. She noted various forms of taxation revenue were looked at by a subcommittee on mass transit transportation which would be appropriate. One of the items initially looked at was a return on the casino entertainment tax but, this was felt not to be a politically acceptable source. The recommendation of the subcommittee was to go up to 1/2 of 1% on the general sales tax. This was contained in Assembly Bill No. 338. Ms. Gilpin did not feel that bill would pass.

Ms. Gilpin, noting section three of the bill, indicated concern over the phrase "May establish and operate." If a literal definition was taken of that phrase, she felt it would preclude the management option the RTC had adopted as part of their short range plan. The RTC had decided that it was fiscally more responsible to enter into a contract arrangement with the private operator than to buy them out and gear up a full public staff. She thought the term "and contract" should be included in section three of the bill.

Mr. Terry Hall, Director of the RTC of Washoe County, testified in support of Senate Bill No. 589. Mr. Hall noted that the funding situation he had to confront in Washoe County are included in four major programs:

1. City Fare bus system
2. Ride-Share programs.
3. Technical Studies programs.
4. Transportation for senior citizens and the handicapped related to nutrition and medical programs.

Mr. Hall stated it was absolutely vital to him that Washoe County receive the funding they had requested from the cities and the county. If they not see the funds requested, the system would go into a declining mode rather than the present growing mode.

Senator Wilson asked Mr. Hall what he felt was the most appropriate way to fund the mass transit transportation system. Mr. Hall said transit studies had been conducted related to transit funding. The first recommendation for short range funding as the least objectionable was the sales and use tax. During the past year, a transportation specialist contracted by RTC suggested that the casino entertainment tax would be the one most likely to tap with the least impact on local governments.

Senator Wilson inquired as a matter of structure and equity what were the reasons for deciding on which revenue source to use. Mr. Hall said, in his opinion, that he felt the sales and use tax was the most equitable as it passed the responsibility for what would become a broad based public service on to the greatest number of people.

Senator Gibson inquired as to Mr. Hall's annual budget. Mr. Hall replied that for the current budget year it was nearly 7 million dollars which included capital acquisitions. The Vice Chairman asked how much of those funds came from ridership fees. Mr. Hall said they were currently returning 40 to 44% through the fare box.

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Senator Gibson asked what was the extent of the subsidy of Mr. Hall's system. Mr. Hall stated the contributions from local agencies in fiscal 1981 was originally programmed for approximately \$1,156,000. That amount was short by about \$130,000 which represented the City of Sparks shortfall. He noted they expected their total operating deficit for that year would be less than they projected because of increases in ridership. Mr. Hall indicated that for FY 1982, their total requirement budget would be approximately six million dollars; the federal share of that would be \$4,400,000 and the local share would be \$1,800,000.

Senator McCorkle asked what the RTC people felt was the priority ranking given the subsidized mass transit needs in relation to other needs. Mr. Hall felt the federal administration, if they did not subsidize the operation of the system, they would subsidize the maintenance of the system. He believed public transportation was one of the elements that needed to be addressed and therefore had a high priority. Ms. Gilpin stated, in terms of priority, she thought it might be possible to misread the Federal administration's intent in the budget reductions for transit. She felt it was more shifting the burden as opposed to undermining it as a high priority need.

Senator McCorkle commented that it could be conceived that it was not fair that an across the board tax, such as the sales tax, be used to benefit 20% of the population. Ms. Gilpin remarked if it was based on a referendum, the majority of the people would be ruling. Mr. Hall stated the returns through the fare box was more of a function of what the fare level was set at. If the subsidies were not going to be there, the need to raise the fares was recognized.

Senator Bilbray remarked that the idea of funds from a sales tax was not going to pass. He said 25% of the tax that came out of the three areas mentioned, the entertainment tax, should go back to the county. He requested the committee to approve Senate Bill No. 589 so those counties could plan for the future in 1983.

SENATE BILL NO. 668

Senator Wilson moved to pass Senate Bill No. 668.

Senator McCorkle seconded the motion.

The motion carried unanimously.

ASSEMBLY BILL NO. 380

Senator McCorkle moved to pass Assembly Bill No. 380.

Senator Glaser seconded the motion.

The motion carried unanimously.

SENATE BILL NO. 675

Senator Wilson moved to pass Senate Bill No. 675.

Senator Glaser seconded the motion.

The motion carried unanimously.

SENATE BILL NO. 676

Senator Wilson moved to pass Senate Bill No. 676.

Senator Jacobsen seconded the motion.

The motion carried unanimously.

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There being no further business, the meeting was adjourned at 10:15 a.m.

Respectfully submitted:

Candace L. Chaney
Candace Chaney, Secretary

APPROVED BY:

Senator Floyd R. Lamb, Chairman

DATED: _____

SENATE AGENDA

COMMITTEE MEETINGS

Committee on FINANCE, Room 231.

Day (See Below), Date (See Below), Time (See Below)

THURSDAY, MAY 14

(7:30 a.m.)

1. S. B. No. 538 - Revises provisions on Aid to Dependent Children, State supplementary assistance to aged and blind persons and assistance to the medically indigent. (Ace Martell)
2. S. B. No. 669 - Revises provisions for certain federally assisted programs administered by the department of human resources. (Ace Martell)
3. S. B. No. 412 - Makes various changes to provisions on planning for health care. (Ace Martell)

FRIDAY, MAY 15

(8:00 a.m.)

1. S. B. No. 668 - Creates higher education student loan fund. (Ted Sanders)
2. S. B. No. 244 - Increases certain allowances to elderly for property taxes. (Roy Nickson)
3. A. B. No. 380 - Makes appropriation to "Rape Crisis Center" in Las Vegas, Nevada. (Assemblyman Hayes, Mrs. McClure)
4. ~~A. B. No. 51 - Provides for demonstration program for treatment and rehabilitation of perpetrators and victims of child abuse and neglect. (Assemblyman Coulter)~~
5. S. B. No. 589 - Provides authority for establishment of mass transit commission in certain counties. (Senator Bilbray)

EXAMPLES OF THE SENIOR CITIZENS' PROGRAM
AFTER MAJOR TAX RELIEF (A.B. 369, S.B. 411, S.B. 69)

	<u>Owned Home</u>	<u>Rented Home</u>
Value of Home	\$60,000	\$60,000
	X 35%	X 35%
Assessed Value	<u>\$21,000</u>	<u>\$21,000</u>
Tax @ \$1.65/\$100	<u>\$346.50</u>	<u>\$346.50</u>
Rent		\$ 400/mo.
		X 12/mo.
		<u>\$ 4,800</u>
		X 17%
Rent Attributed to Tax		<u>\$ 816</u>
Tax Allowance if Income Range Requires 25% Refund	<u>\$ 86.63</u>	<u>\$ 204.00</u>

	<u>Refunds</u>	<u>%</u>	<u>Refunds</u>	<u>%</u>	<u>Estimated</u>	<u>%</u>
	<u>1977-78</u>	<u>Total</u>	<u>1980-81</u>	<u>Total</u>	<u>1981-82</u>	<u>Total</u>
Homeowners	\$ 696,749	54.6%	\$ 575,627	42.1%	\$ 288,386	24.0%
Mobile Homeowners	42,890	3.4%	42,546	3.1%	24,270	2.0%
Mobile Home Renters	200,281	15.7%	232,687	17.0%	259,017	21.5%
Renters	<u>334,812</u>	26.3%	<u>517,386</u>	37.8%	<u>631,184</u>	52.5%
	<u>\$1,274,732</u>		<u>\$1,368,246</u>		<u>\$1,202,857</u>	

REFUNDS
Senior Citizens Property Tax
Relief Program

	1977-78		1980-81		Estimated 1981-82			
					No Change		S.B. 244	
Homeowners	\$ 696,749	55%	\$ 575,627	42%	\$ 288,386	24%	\$ 379,500	24%
Mobile Homeowners	42,890	3%	42,546	3%	24,270	2%	38,856	2%
Mobile Home Renters	200,281	16%	232,687	17%	259,017	22%	321,065	21%
Renters	<u>334,812</u>	26%	<u>517,386</u>	38%	<u>631,184</u>	52%	<u>820,991</u>	53%
	<u>\$1,274,732</u>		<u>\$1,368,246</u>		<u>\$1,202,857</u>		<u>\$1,560,412</u>	

SA CITIZENS PROPERTY TAX ASSISTANCE - Continued

	1979-80		1980-81		1981-82			1982-83		
	ACTUAL		WORK PROGRAM		AGENCY REQUEST	GOVERNOR RECOMMENDS	LEG. AP.	AGENCY REQUEST	GOVERNOR RECOMMENDS	LEG. AP.
REGULAR APPROPRIATION	\$ 1,030,000	\$	1,015,000	\$	1,750,000	\$ 1,750,000		\$ 1,900,000	\$ 1,900,000	
REFUNDATIONS	1,992									
TOTAL FUNDS AVAILABLE	\$ 1,330,108	\$	1,015,000	\$	1,750,000	\$ 1,750,000		\$ 1,900,000	\$ 1,900,000	
PERSONNEL EXPENSES	\$ 7,791	\$	11,000	\$	5,623	\$ 11,000		\$ 5,623	\$ 11,000	
INDUSTRIAL INSURANCE										
RETIREMENT - CLASSIFIED										
PER ASSESSMENT CLASSIFIED										
GROUP INSURANCE										
PAYROLL ASSESSMENT CLA										
UC CLASSIFIED										
OVERTIME PAY (NON MOLI)										
TOTAL SALARY-PAYROLL	\$ 8,906	\$	11,000	\$	5,623	\$ 11,000		\$ 5,623	\$ 11,000	
HOME OWNERS REGATE		\$	1,004,000	\$	1,732,377	\$ 1,726,848		\$ 1,881,177	\$ 1,874,940	
AID TO COUNTIES		\$		\$						
SA CIV PROP TAX ASST A		\$		\$						
TOTAL FOR SUB ACCT 10	\$ 1,321,202	\$	1,004,000	\$	1,732,377	\$ 1,726,848		\$ 1,881,177	\$ 1,874,940	
DATA PROCESSING					12,000	12,152		13,200	14,000	
TOTAL AGENCY EXPENDITURES	\$ 1,330,108	\$	1,015,000	\$	1,750,000	\$ 1,750,000		\$ 1,900,000	\$ 1,900,000	
AGENCY BALANCE										

Exh. to C

FISCAL NOTE

BDR 32-758
A.B. _____
S.B. 244

• STATE AGENCY ESTIMATES Date Prepared 5/6/81

Agency Submitting Taxation

<u>Revenue and/or Expense Items</u>	<u>Fiscal Year 1980-81</u>	<u>Fiscal Year 1981-82</u>	<u>Fiscal Year 1982-83</u>	<u>+10% Continuing</u>
Rebate to Homeowners	<u>-0-</u>	<u>-0-</u>	<u>355,550</u>	<u>391,105</u>
Rebate to Renters	<u>-0-</u>	<u>-0-</u>	<u>1,048,756</u>	<u>1,153,632</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total	<u>-0-</u>	<u>-0-</u>	<u>1,404,306</u>	<u>1,544,737</u>

Explanation (Use Continuation Sheets If Required)

The estimated Senior Citizens rebates reflect an estimated decrease in property taxes of 50%. An estimated 2500 claimants will be eligible for the program. The impact was developed by estimating shifts in all income brackets.

Local Government Impact YES NO

(Attach Explanation)

Signature Ray E. Nickerson
Title Executive Director

• DEPARTMENT OF ADMINISTRATION COMMENTS Date _____

Signature _____
Title _____

• LOCAL GOVERNMENT FISCAL IMPACT Date _____
(Legislative Counsel Bureau Use Only)