

FISCAL NOTE

The Secretary of State's Office will experience an estimated expenditure increase of approximately \$369,000 for this resolution in FY19 for statutory publication costs. This estimate is based on anticipated publication costs for resolutions of this type of \$15,025 for introductory lines plus \$1,571 for each line of text in the proposed resolution and proposed ballot language.

The Secretary of State's Office did not provide the above cost total estimate of fiscal impact due to insufficient time to complete the fiscal note process. The above total cost estimate was computed by LSO, based on the anticipated publication cost estimates provided by the Secretary of State's Office.

This cost may be considered an administrative cost but is listed here for consistency.

This constitutional amendment would establish the Taxpayer's Bill of Rights. The Taxpayer's Bill of Rights would prohibit the state and local governments from imposing new taxes, increasing existing taxes or increasing debt without voter approval. It would also provide for a refund of taxes collected in excess of the maximum amount specified on the ballot, would limit state spending, and specify how surplus funds would be distributed. This constitutional amendment would also authorize emergency taxes in specified circumstances, and provides that emergency taxes shall expire if not approved by voters in the next election. Taxpayer standing would authorize citizens to commence a civil action against state governmental entities and officials and allow the State to intervene in those actions.

The fiscal impact of this constitutional amendment is indeterminable, as it would be contingent on 1) the passage of the constitutional amendment by the electors of the state of Wyoming in the 2018 General Election, 2) the actions of state and local governments in proposing new or increased taxes, 3) the passage of future tax increases by state and local electors, and 4) the future civil actions commenced by citizens.