

**FISCAL NOTE**

This bill contains an appropriation of \$2,419,357 from the GENERAL FUND to the Department of Health.

This bill contains an authorization of 1 part-time position.

DETAIL OF APPROPRIATION

Agency #: 048                      Agency Name: Department of Health  
 Unit: Tax Refund to Elderly and Disabled

<b>EXPENDITURE BY SERIES AND YEAR</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
0100 Personnel/Benefit Costs	\$0	\$48,500	\$48,500
0600 Grant & Aid Payments	\$0	\$1,161,179	\$1,161,178
 Total Expenditure Per Year:	 \$0	 \$1,209,679	 \$1,209,678
 Grand Total Expenditure:	 \$2,419,357		
Total Appropriated to Agency:	\$2,419,357		
Total Appropriated by Fund:			
GENERAL FUND	\$2,419,357		

Description of appropriation:

The appropriation would be used to fund the Tax Refund for the Elderly and Disabled Program. This program financially assists elderly and disabled individuals by providing an annual rebate of sales and use taxes, property taxes and utilities/energy costs. Those eligible for this program are individuals meeting asset and income eligibility requirements who are 65 years of age or older or 18 years of age or older and totally disabled.

This program was administered by the Department of Health through 2015. Previous annual payments for rebates totaled roughly \$3.7 million per year for roughly 6,000 rebate claims. The changes in the income parameters included in the bill are anticipated to reduce the total number of rebate claims paid as well as the total amount refunded per year. However, estimates of the number of claims and the total dollars refunded under this bill are indeterminable at this time.

**NOTICE-AGENCY ESTIMATE OF ADMINISTRATIVE IMPACT REQUESTED**

This bill has administrative impact that appears to increase duties or responsibilities of one or more state agencies and may impact agency spending or staffing requirements. As introduced, the bill does not modify any state agency budget or current personnel authorizations.

The following state agencies will be asked to provide their estimate of the administrative fiscal impact prior to the first committee meeting held to consider the bill:

Department of Health

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