

# FISCAL NOTE

Requested by Legislative Council  
01/20/2005

Bill/Resolution No.: SB 2329

1A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2003-2005 Biennium		2005-2007 Biennium		2007-2009 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
<b>Revenues</b>		\$6,550		\$9,300		\$10,200
<b>Expenditures</b>		\$9,390		\$450		\$450
<b>Appropriations</b>		\$0		\$0		\$0

1B. **County, city, and school district fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

2003-2005 Biennium			2005-2007 Biennium			2007-2009 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2. **Narrative:** *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

The measure calls for a new accounting license, which will require the creation of application forms, instructions, web forms, database revisions, etc.

Legal review of the legislation can be expected, to determine how various aspects are to be enacted.

The Board of Accountancy does not receive any direct state funds; the effects of this bill would be borne by the Board and licensees.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

\$6550 initially (50 applications and 30 firm permits).

\$9300 in the 2005-2007 biennium.

\$10200 in the 2007-2009 biennium.

B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

Initial costs would involve the creation of related forms, instructions, website and database changes (\$2940), regulations (\$3200), legal analysis of the legislation (\$2500), and the initial review of applications (\$750).

Ongoing costs would relate to periodic review of applications for the new credential (\$450 per biennium).

**C. Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.*

No appropriation would be applicable.

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**Agency:** N.D. State Board of Accountancy  
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