

**3.98 FISCAL NOTES.**

Subdivision 1. **Preparation.** The head or chief administrative officer of each department or agency of the state government, including the Supreme Court, shall prepare a fiscal note at the request of the chair of the standing committee to which a bill has been referred, or the chair of the house of representatives Ways and Means Committee, or the chair of the senate Committee on Finance.

For purposes of this subdivision, "Supreme Court" includes all agencies, committees, and commissions supervised or appointed by the state Supreme Court or the state court administrator.

Subd. 2. **Contents.** (a) The fiscal note, where possible, shall:

- (1) cite the effect in dollar amounts;
- (2) cite the statutory provisions affected;
- (3) estimate the increase or decrease in revenues or expenditures;
- (4) include the costs which may be absorbed without additional funds;
- (5) include the assumptions used in determining the cost estimates; and
- (6) specify any long-range implication.

(b) The fiscal note may comment on technical or mechanical defects in the bill but shall express no opinions concerning the merits of the proposal.

Subd. 3. **Distribution.** A copy of the fiscal note shall be delivered to the chair of the Ways and Means Committee of the house of representatives, the chair of the Finance Committee of the senate, the chair of the standing committee to which the bill has been referred, to the chief author of the bill and to the commissioner of management and budget.

Subd. 4. **Uniform procedure.** The commissioner of management and budget shall prescribe a uniform procedure to govern the departments and agencies of the state in complying with the requirements of this section.

**History:** 1974 c 355 s 34; 1978 c 793 s 33,34; 1986 c 444; 1988 c 469 art 1 s 1; 1991 c 292 art 8 s 1; 1993 c 4 s 6; 1Sp2001 c 10 art 2 s 12; 2004 c 284 art 2 s 2; 2009 c 101 art 2 s 109