

**3.98 FISCAL NOTES.**

Subdivision 1. **Preparation; duties.** (a) The head or chief administrative officer of each department or agency of the state government, including the Supreme Court, shall cooperate with the Legislative Budget Office and the Legislative Budget Office must 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.

(b) Upon request of the Legislative Budget Office, the head or chief administrative officer of each department or agency of state government, including the Supreme Court, must promptly supply all information necessary for the Legislative Budget Office to prepare an accurate and timely fiscal note.

(c) The Legislative Budget Office may adopt standards and guidelines governing timing of responses to requests for information and governing access to data, consistent with laws governing access to data. Agencies must comply with these standards and guidelines and the Legislative Budget Office must publish them on the office's Web site.

(d) 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.

*[See Note.]*

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 Legislative Budget Office shall prescribe a uniform procedure to govern the departments and agencies of the state in complying with the requirements of this section.

*[See Note.]*

**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; 1Sp2017 c 4 art 2 s 7,8

**NOTE:** The amendments to subdivisions 1 and 4 by Laws 2017, First Special Session chapter 4, article 2, sections 7 and 8, are effective January 8, 2019. Laws 2017, First Special Session chapter 4, article 2, sections 7 and 8, the effective dates.