

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2021 Regular Session

Instrument	Description	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
SESSION ACTIONS - REVENUE							
Corporate Franchise Tax							
Act 389 Regular Session SB 161	Continues the suspension of the bottom tier of tax (\$1.50/\$1,000 of first \$300,000 of taxable capital) for firms with up to \$1,000,000 of taxable capital through franchise tax years that begin through July 1 2023. Effective upon governor's signature	\$0	(\$7,500,000)	(\$7,500,000)	\$0	\$0	\$0
Corporate Income Tax							
Act 454 Regular Session HB 680	Provides nonrefundable tax credits for hiring eligible disadvantaged youth. Credits are \$1,250 per full-time hire and \$750 for part-time. The maximum annual amount of credits allowed each year is \$5 million. Actual credit realizations are likely to be significantly lower than the maximum exposure. No credits can be earned after December 31, 2025. Also reinstates an expired nonrefundable tax credit program supporting apprenticeship employment, with certain modifications. The credit is \$1.25/hour up to \$1,250 per year per participant, with a \$2 million per year program cap. Applicable for the 2022 tax year through the 2028 tax year.	\$0	(\$360,000)	(\$1,200,000)	(\$1,200,000)	(\$1,200,000)	(\$1,200,000)
Act 54 Regular Session SB 11	Exempts from taxation any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit as a Covid-19 relief benefit, if included in federal gross income, but not including unemployment benefits. Refunds of any tax paid on such benefits would require the filing of an amended return. Applicable retroactively and prospectively. Potential impacts are speculative.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 459 Regular Session SB 36	Allows unlimited time for utilization of net operating loss deductions, from the current 20-year limitation. Can only work to reduce tax collections for utilization of deductions that would otherwise expire.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 81 Regular Session SB 45	Extends the availability of port investor and cargo tax credits, currently scheduled to expire July 1, 2021, until July 1, 2025. Continues maximum state fiscal exposure of \$9 million per year, although to date, no participation in the two programs has occurred.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE

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Act 292 Regular Session SB 217	Provides a new nonrefundable tax credit of \$50 per net new TEU container imported into the state, above a prior period baseline. Minimum eligibility and additional container counts are required. Also provides a \$100 per TEU credit for imported TEUs that are part of a project agreement with the state. These new credits operate within the existing port cargo tax credit cap of \$4.5 million per year. Terminates after July 1, 2025.	\$0	\$0	(\$342,000)	(\$683,000)	(\$683,000)	(\$683,000)
Act 401 Regular Session HB 445	Converts the limited nonrefundable tax credits available to qualified music companies to rebate payments as are available to sound recording productions within the program. Works to increase the state fiscal exposure to the program, but actual costs are likely to be materially smaller than the maximum exposure of roughly \$2.1 million per year. Applicable to applications received on or after July 1, 2021.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 453 Regular Session HB 678	Provides a nonrefundable tax credit to firms employing prison work-release participants released on or after January 1, 2021. Credit is 5% of wages paid for 12 consecutive months, limited to \$2,500 per re-entrant, with a five-year carry-forward for unused credit amount. No credits can be granted after June 30, 2027. Maximum state fiscal exposure may be some \$1.2 million per year, but actual credit realizations are likely to be materially lower than that maximum. The bill also extends the current law earned income tax credit (5% of the federal credit) through tax year 2030. The current credit was scheduled to drop to 3.5% after tax year 2025. Results in approximately \$20.5 million of continued additional exposure in the years FY27 - FY31.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Individual Income Tax							
Act 378 Regular Session HB 424	Provides tax deductions of a net value of \$4,000 for taxpayers adopting children through the state and or private foster care programs. Also provides a tax credit for donations to charitable foster care organizations, capped at an aggregate of \$500,000 of credit per year. Minimum annual state fiscal exposure estimated. Effective for tax periods beginning with 2022.	\$0	(\$687,000)	(\$687,000)	(\$687,000)	(\$687,000)	(\$687,000)
Act 467 Regular Session HB 146	Provides a \$2,000 refundable tax credit to individuals that deliver a stillborn child. Applicable to tax periods from 2022 and beyond.	\$0	\$0	(\$726,000)	(\$726,000)	(\$726,000)	(\$726,000)

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Instrument	Description	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Act 185 Regular Session HB 200	Provides a tax exemption for military survivor plan benefit payments. Applicable to tax periods from 2021 and beyond.	\$0	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
Act 470 Regular Session HB 301	Provides a refundable tax credit up to \$5,000 to individuals for burial expenses associated with a pregnancy-related death. Applicable to tax periods from 2022 and beyond.	\$0	\$0	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)
Act 54 Regular Session SB 11	Exempts from taxation any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit as a Covid-19 relief benefit, if included in federal gross income, but not including unemployment benefits. Refunds of any tax paid on such benefits would require the filing of an amended return. Applicable retroactively and prospectively. Potential impacts are speculative.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 385 Regular Session SB 8	Accelerates the termination of the tax credit available for alternative fuel vehicles by six months, from December 31, 2021 to July 1, 2021. Allows the fueling station (property) credit component to expire at the currently scheduled point of December 31, 2021.	\$0	\$478,000	\$0	\$0	\$0	\$0
Act 387 Regular Session SB 31	Provides an exemption for 50% of gross wages, up to \$150,000 of earnings from remote work, of qualifying digital nomad persons working in the state. Exempts 2 of 4 years in the 2022 - 2025 tax year period. Various other conditions apply, and limited to 500 participants for the life of the program. To the extent effective, likely to decrease tax collections in early periods and increase them in later periods. Net effects are speculative.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 161 Regular Session SB 46	Increases the exclusion for active duty military pay from \$30,000 to \$50,000. Applicable to tax periods from 2022 and beyond.	\$0	\$0	(\$3,800,000)	(\$3,800,000)	(\$3,800,000)	(\$3,800,000)
Act 383 Regular Session SB 157	Exempts certain temporary employment (25-days or less a year) in the state from withholding requirements and tax liability. Can only work to reduce tax collections, to the extent current law compliance occurs. Aggregate effect is likely to be minor	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE

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Instrument	Description	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Act 296 Regular Session SB 239	Extends existing 2019 and 2020 tax year hold harmless benefits for Hurricane Laura and Delta victims, to Hurricane Zeta victims. Can only work to decrease tax receipts from what they would otherwise be, with the impact to the state fisc speculative.	\$0	DECREASE	\$0	\$0	\$0	\$0
General Sales Tax							
Act 449 Regular Session HB 7	Exempts from state sales tax purchases of diapers and feminine hygiene products. Effective July 1, 2022.	\$0	\$0	(\$11,100,000)	(\$11,100,000)	(\$11,100,000)	(\$10,000,000)
Act 299 Regular Session SB 172	Exempts from state & local sales tax construction materials for residential dwellings when purchased by Habitat for Humanity, Fuller Center for Housing, or Make It Right Foundation, as well as materials for constructing new animal shelters commencing prior to July 1, 2025.	\$0	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)
Act 7 Regular Session HB 50	Exempts from state & local sales tax short-term equipment rental dealers releases and re-rentals. Short-term is defined as up to 365 days of rental. Effective upon governor's signature.	\$0	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)
Act 53 Regular Session SB 6	Exempts from state sales tax nonresidential utilities purchased by commercial farmers for use in separately-metered facilities that contain raw agricultural commodities. Effective October 1, 2021.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 166 Regular Session SB 77	Exempts from state sales tax purchases of school buses used by public and nonpublic school systems. Effective July 1, 2021.	\$0	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)
Act 408 Regular Session HB 137	Exempts from state sales tax the value of complimentary rooms provided by the land-based casino. State sales tax on complimentary food, beverage, and entertainment shall be remitted. Effective July 1, 2021.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE

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Severance Tax							
Act 391 Regular Session SB 171	Provides a severance tax exemption for orphan well production, but requires the severance tax dollar equivalent payment into a site-specific trust fund to cover plugging and abandonment of participating wells. Applicable to production commencing on or after October 1, 2021 and before June 30, 2031. No tax receipts from orphan wells are anticipated in the revenue forecasts.	\$0	\$0	\$0	\$0	\$0	\$0
Tobacco Tax							
Act 403 Regular Session HB 473	Increases the minimum age from 18 to 21 to purchase tobacco products, alternative nicotine products, or vapor products. Will reduce tobacco tax receipts by some unknown amount. Effective August 1, 2021.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Consumable Hemp Product Excise Tax							
Act 336 Regular Session HB 640	Authorizes the Dept to levy a 3% excise tax on retail sales of consumable hemp products.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Excise License Tax							
Act 32 Regular Session HB 462	Imposes the 4.85% surplus lines tax to insurance placed directly by La licensed surplus lines brokers and insurers not licensed in La.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Sports Wagering							
Act 80 Regular Session HB 697	Levies taxes on net revenues from sports wagering: 10% at licensed facilities, and 15% via electronic devices. Also provides for various regulatory fees. Taxes flow to the state general fund and the Community and Family Support Fund. Fees flow to the Sports Wagering Enforcement Fund and to the Lottery Corporation. Collections are speculative, and contingent upon other authorizing and regulatory legislation.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Total Adjustments To Major State Tax, License And Fee Estimates		\$0	(\$13,075,000)	(\$30,436,000)	(\$23,277,000)	(\$23,277,000)	(\$22,177,000)

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SESSION ACTIONS - DEDICATIONS							
Construction Subfund of the Transportation Trust Fund							
Act 486 Regular Session HB 514	Dedicates state sales & use tax on motor vehicles to the Construction Subfund of the TTF over a two-year period; 30% in FY24 and 60% in FY25 and beyond. Limited to \$150 million per year from FY25 and beyond if at least \$100 million of general fund revenue forecast is adopted during a year.	\$0	\$0	\$0	\$148,000,000	\$296,000,000	\$266,000,000
Hurricane and Storm Damage Risk Reduction System Repayment Fund							
Act 448 Regular Session HB 639	Dedicates 38% of any FY22 SGF forecast increase from the May 18, 2021 adopted forecast for FY22 to the Hurricane and Storm Damage Risk Reduction System Repayment Fund. Dedicates FY23 revenue to the Fund, such that the combined two-year allocation is up to \$400 million. Once the FY22 allocation is known, the FY23 allocation will be known. Effective June 30, 2021.	\$0	PORTION OF \$400 Million	PORTION OF \$400 Million	\$0	\$0	\$0
Capital Outlay Savings Fund							
Act 448 Regular Session HB 639	Directs the transfer of \$1,650,000 of FY21 general fund resources to the Capital Outlay Savings Fund. Effective June 30, 2021.	\$1,650,000	\$0	\$0	\$0	\$0	\$0
Mineral Energy and Operation fund							
Act 268 Regular Session HB 58	Increases the annual dedication to the Fund of general fund monies from non-judicial mineral settlements from \$1.6M to \$2.5M, and extends the dedication through FY25.	\$0	\$900,000	\$900,000	\$900,000	\$900,000	\$0
Louisiana Fire Marshal Fund							
Act 342 Regular Session HB 566	Dedicates 4% of the 4.85% surplus lines tax collections to the Fire Marshal Fund, from the state general fund. First effective with FY23	\$0	\$3,350,000	\$3,350,000	\$3,350,000	\$3,350,000	\$3,350,000

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Sports Wagering Enforcement Fund							
Act 80 Regular Session HB 697	Fund created to receive application fees, licensing fees, and various other fees paid by sports wagering entities to State police to support regulatory enforcement activity by State Police, the Dept of Justice, and the Gaming Control Board.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Lottery Sports Wagering Fund							
Act 80 Regular Session HB 697	Fund created to receive application fees, licensing fees, and various other fees paid by sports wagering entities to the Lottery Corp to support its costs associated with sports wagering kiosks in bars & restaurants, and for support of the Minimum Foundation Program of K-12 education.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Community and Family Support System Fund							
Act 80 Regular Session HB 697	Fund to receive taxes on sports wagering at kiosks in bars & restaurants, collected by the Lottery Corp. The Fund supports services for developmentally disabled individuals in the state.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Behavioral Health and Wellness Fund							
Act 435 Regular Session SB 142	Allocates the greater of 2% or \$500,000 of sports wagering tax receipts collected by State Police to the Behavioral Health and Wellness Fund. The fund supports gambling treatment programs. Activity and collections are likely to begin sometime during FY22. Effective upon governors signature.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Louisiana Early Childhood Education Fund							
Act 435 Regular Session SB 142	Allocates 25% up to \$20 million of sports wagering tax receipts collected by State Police to the Louisiana Early Childhood Fund. The fund supports early childhood education programs. Activity and collections are likely to begin sometime during FY22. Effective upon governors signature.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE

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Sports Wagering Purse Supplement Fund							
Act 435 Regular Session SB 142	Allocates 2.5% of sports wagering tax receipts collected by State Police to the Sports Wagering Purse Supplement Fund. The fund supports live horse racing purses. Activity and collections are likely to begin sometime during FY22. Effective upon governors signature.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Sports Wagering Local Allocation Fund							
Act 435 Regular Session SB 142	Allocates 10% of sports wagering tax receipts collected by State Police to the Sports Wagering Local Allocation Fund to be distributed to parish governing authority proportional to the wagering activity occurring in the parishes. Activity and collections are likely to begin sometime during FY22. Effective upon governors signature.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Disability Affairs Trust Fund							
Act 435 Regular Session SB 142	Allocates 2% up to \$500,000 of sports wagering tax receipts collected by State Police to the Disability Affairs Trust Fund to support disability services. Activity and collections are likely to begin sometime during FY22. Effective upon governors signature.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Adjustments To Dedications of Major State Tax, License, and Fee Estimates		\$1,650,000	\$4,250,000	\$4,250,000	\$152,250,000	\$300,250,000	\$269,350,000
TOTAL ADJUSTMENTS TO OFFICIAL NET AVAILABLE STATE GENERAL FUND-DIRECT REVENUE FORECAST		(\$1,650,000)	(\$17,325,000)	(\$34,686,000)	(\$175,527,000)	(\$323,527,000)	(\$291,527,000)

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OTHER ITEMS OF INTEREST							
Act 134 Regular Session SB 159	Constitutional amendment that removes the requirement for an income tax deduction for federal taxes paid (permits a deduction as provided by law), and establishes the maximum individual income tax rate at 4.75% (from the current 6%). Contingent upon this amendment are HBs 278 and 292, modifying the individual and corporate income taxes, and SB 161 modifying the corporate franchise tax. To be submitted at the statewide election on October 9, 2021, and effective for the 2022 tax year if adopted.	\$0	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW
Individual Income Tax							
Act 395 Regular Session HB 278	Eliminates the deduction for federal income taxes paid, as well as for excess federal itemized deductions except any attributable to medical expenses, and reduces tax rates for all three current law tax brackets. Effective for tax periods beginning on and after January 1, 2022. Contingent upon adoption of the constitutional amendment contained in Act 134 (SB 159), and the enactment of HB 292 (Act 396) and SB 161 (Act 389).	\$0	\$1,500,000	\$1,000,000	(\$600,000)	(\$600,000)	(\$600,000)
Corporate Income Tax							
Act 396 Regular Session HB 292	Eliminates the deduction for federal income taxes paid and reduces the number of tax rates and brackets from five to three, as well as modifies the rates and brackets of the tax. Effective for tax periods beginning on and after January 1, 2022. Contingent upon adoption of the constitutional amendment contained in Act 134 (SB 159), and the enactment of HB 278 (Act 395) and HB 292 (Act 396).	\$0	\$5,300,000	\$26,300,000	\$29,200,000	\$29,200,000	\$29,200,000
Corporate Franchise Tax							
Act 389 Regular Session SB 161	Eliminates the bottom tier of tax (\$1.50/\$1,000 of first \$300,000 of taxable capital), and reduces the top tier tax to \$2.75/\$1,000 of taxable capital in excess of \$300,000. Applicable to franchise tax periods beginning on and after January 1, 2023. Contingent upon adoption of the constitutional amendment contained in Act 134 (SB 159), and the enactment of HB 278 (Act 395) and HB 292 (Act 396).	\$0	\$0	(\$25,200,000)	(\$50,300,000)	(\$55,900,000)	(\$55,900,000)

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Sales Tax								
Act 131 Regular Session HB 199	Establishes the State and Local Streamlined Sales and Use Tax Commission to implement and administer collection of all state and local sales and use taxes. Requires enabling legislation in a subsequent legislative session to begin functioning, including a diversion of state general fund sales tax receipts (as well as local receipts) to support the commission's activities. To be submitted to the electors at the statewide election on October 9, 2021.	\$0	\$0	Diversion of state general fund sales tax (as well as local tax) to support the commission upon enactment of enabling legislation.				
Revenue Department Funding Swap		<u>Estimated Penalty Revenue To be Classified as General Fund Tax Revenue: IDR Projections</u>						
Act 348 2020 Regular Session SB 334	Reclassifies 1% of collections from the general sales tax, the individual income tax, the corporate income tax, and the corporate franchise tax from state general fund direct to self-generated revenue for the Dept of Revenue. Goal is to fund the Dept with the reclassified SGR rather than penalty & fee collections, effective with FY23. Penalty & fee collections would be classified as state general fund direct receipts. Bill also modifies certain penalties and interest provisions. REC projections from May 18, 2021, and extend only to FY25.			Corporate Income & Franchise Tax	\$16,116,000	\$16,278,000	\$16,440,000	\$16,605,000
				Individual Income Tax	\$26,866,000	\$27,135,000	\$27,406,000	\$27,680,000
				General Sales Tax	<u>\$17,828,000</u>	<u>\$18,006,000</u>	<u>\$18,186,000</u>	<u>\$18,368,000</u>
					\$60,810,000	\$61,419,000	\$62,032,000	\$62,653,000
				<u>Estimated 1% Dedication of Tax Revenue To be Classified as Self-Generated Revenue: Latest REC Projections</u>				
				Corporate Income & Franchise Tax	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
				Individual Income Tax	\$39,771,000	\$40,791,000	\$40,691,000	\$40,691,000
				General & Motor Vehicle Sales Tax	<u>\$39,785,000</u>	<u>\$40,357,000</u>	<u>\$40,790,000</u>	<u>\$40,790,000</u>
					\$84,556,000	\$86,148,000	\$86,481,000	\$86,481,000
				Estimated Net Effect on SGF	(\$23,746,000)	(\$24,729,000)	(\$24,449,000)	(\$23,828,000)

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	ACT 419 STATUTORY DEDICATIONS						
LOUISIANA RESCUE PLAN							
Act 410 Regular Session HB 642	Creates various special funds to receive certain federal monies allocated to the state pursuant to the federal Coronavirus State Fiscal Recovery Fund of the American Rescue Plan Act of 2021. Also directs the transfer of monies between these new funds and existing funds. Most of the funds created by the bill are effective upon governor's signature.						
Louisiana Rescue Plan Fund			\$1,600,000,000				
Construction Subfund of the Transportation Trust Fund			\$563,000,000				
Water Sector Fund			\$300,000,000				
Granting Unserved Municipalities Broad Band Opportunities Fund (GUMBO) Effective upon enactment of HB 648 of the 2021 Regular Session			\$90,000,000				
Louisiana Mainstreet Recovery Rescue Plan Fund			\$14,500,000				
Louisiana Coronavirus Capital Projects Fund			\$179,800,000				
Louisiana Small Business and Nonprofit Assistance Fund			\$10,000,000				
Louisiana Port Relief Fund			\$50,000,000				
Louisiana Tourism Revival Fund			\$77,500,000				
Capital Outlay Relief Fund			\$35,000,000				
Southwest Louisiana Hurricane Recovery Fund			\$30,000,000				
Legislative Capitol Technology Enhancement Fund			\$15,000,000				
Major Events Fund			\$10,000,000				
Health Care Employment Reinvestment Opportunity (H.E.R.O.) Fund			\$5,000,000				

Total received by state treasury: \$3,011,136,887
\$490M appropriated to the Unemployment Compensation Fund in Act 119 (HB 1). Contingent upon enactment of HB 642; now Act 410.

A component of the Capital Projects Fund below.

A separate source of federal funds than the Rescue Plan Fund above.

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Imported Seafood Safety Fund							
Act 306 Regular Session HB 317	Creates the Imported Seafood Safety Fund to receive a \$100 fee levied on each holder of a commercial seafood permit who sells imported seafood.		\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Tax Commission Expense Fund							
Act 62 Regular Session HB 94	Continues for four years fees associated with assessments made by the Tax Comm on public service properties, financial institutions, and insurance companies.		\$0	\$2,800,000	\$2,800,000	\$2,800,000	\$2,800,000
Weights and Measures Fund							
Act 145 Regular Session HB 49	Increases various fees associated with commercial weighing and measuring devices regulated by the Dept of Agriculture and Forestry.		\$619,000	\$619,000	\$619,000	\$619,000	\$619,000
Hospital Stabilization Fund							
Regular Session HCR 2	Annual resolution to establish hospital provider assessments that are deposited to the Fund for support of the Medicaid program.		\$106,600,000				
Department Of Justice Occupational Licensing Board Review Program Fund							
Act 399 Regular Session HB 398	Creates the Fund to receive a fee from any board or commission that elects to participate in a voluntary review program within the Dept of Justice. Fees are the number of licensees of the participating board or commission multiplied by ten. Estimates of participation are speculative.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Oilfield Site Restrstration Fund							
Act 298 Regular Session SB 167	Directs the first \$30M received by the state from any federal funds for which oilfield site restoration or plugging orphan wells is an allowable use.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Total Act 419 Statutory Dedications		\$0	\$3,087,026,500	\$3,426,500	\$3,426,500	\$3,426,500	\$3,426,500

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ACT 419 SELF-GENERATED REVENUE							
Department of Public Safety & Corrections							
Act 123 Regular Session HB 216	Suspends and exempts various court costs, fees, and fines against juveniles. Suspension period is from July 1, 2021 to June 30, 2026.	\$0	(\$470,000)	(\$470,000)	(\$470,000)	(\$470,000)	(\$470,000)
Department of Public Safety & Corrections							
Act 125 Regular Session HB 248	Reduces monthly fees charged to unsupervised probationers and inactive parolees to \$1 per month. Approximate maximum fee loss exposure is estimated.	\$0	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)
Department of Natural Resources							
Act 326 Regular Session HB 572	Modifies the fees associated with the sequestration program.	\$0	\$600,000	\$800,000	\$800,000	\$800,000	\$800,000
Department of Wildlife and Fisheries							
Act 356 Regular Session HB 691	Restructures various fees for recreational hunting and fishing, motorboat registration, and commercial licenses.	\$0	\$280,000	\$16,600,000	\$17,500,000	\$18,000,000	\$18,000,000
Act 241 Regular Session HB 655	Restructures penalties for various violations.	\$0	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000
Department of Environmental Quality							
Act 405 Regular Session HB 670	Authorizes increases in air fees, solid waste fees, and waste tire fees.	\$0	\$0	\$2,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Department of Public Safety							
Act 348 Regular Session HB 621	Authorizes 6-year ID cards from 4-years, and increases associated fees. Effectively accelerates collections into two accounts: \$600,000/yr into the ID Card Account, and \$400,000/yr into the Handling Fee Escrow Fund.	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Act 419 Self-Generated Revenue		\$0	\$2,483,000	\$21,003,000	\$22,903,000	\$23,403,000	\$23,403,000
Total Act 419 Revenue		\$0	\$3,089,509,500	\$24,429,500	\$26,329,500	\$26,829,500	\$26,829,500