

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

2021 Regular Session

| Instrument | Description | 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 | (\$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. | (\$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. | 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. | 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. | 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 | (\$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. | 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. | 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. | (\$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 | (\$726,000) | (\$726,000) | (\$726,000) | (\$726,000) |

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| Act 185 Regular Session HB 200 | Provides a tax exemption for military survivor plan benefit payments. Applicable to tax periods from 2021 and beyond. | (\$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 | (\$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. | 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. | \$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. | 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 | (\$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 | DECREASE | DECREASE | DECREASE | DECREASE | DECREASE |

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|---|---|----------------|----------------|----------------|----------------|----------------|
| 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. | 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 | (\$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. | (\$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 re-leases and re-rentals. Short-term is defined as up to 365 days of rental. Effective upon governor's signature. | (\$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. | 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. | (\$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. | DECREASE | DECREASE | DECREASE | DECREASE | DECREASE |

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2021 Regular Session

| Instrument | Description | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|--|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 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 |
| 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. | 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. | 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. | 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. | INCREASE | INCREASE | INCREASE | INCREASE | INCREASE |
| Total Adjustments To Major State Tax, License And Fee Estimates | | (\$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 | \$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. | PORTION OF \$400 Million | PORTION OF \$400 Million | \$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. | \$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 | \$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. | 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. | 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. | 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. | 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. | 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. | 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. | 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. | INCREASE | INCREASE | INCREASE | INCREASE | INCREASE |
| Adjustments To Dedications of Major State Tax, License, and Fee Estimates | | \$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 | | (\$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. | 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). | \$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). | \$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 | (\$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 | 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 | | | | | | |
| 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 extended only to FY25. | | | | | |
| | 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 |
| | 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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| 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. | INCREASE | INCREASE | INCREASE | INCREASE | INCREASE |
| Oilfield Site Restroration 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. | INCREASE | INCREASE | INCREASE | INCREASE | INCREASE |
| Total Act 419 Statutory Dedications | | \$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. | (\$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. | (\$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. | \$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. | \$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. | \$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 | \$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. | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 |
| Total Act 419 Self-Generated Revenue | | \$2,483,000 | \$21,003,000 | \$22,903,000 | \$23,403,000 | \$23,403,000 |
| Total Act 419 Revenue | | \$3,089,509,500 | \$24,429,500 | \$26,329,500 | \$26,829,500 | \$26,829,500 |