



**DEPARTMENT OF REVENUE  
HOUSE BILL NO. 4**

		<u>FY 2023 FINAL</u>	<u>FY 2024 FINAL</u>	<u>Difference</u>	<u>% Change</u>
<b>Budget</b>	General Revenue	\$ 76,267,595	\$ 73,564,385	\$ (2,703,210)	(3.5%)
	Federal	4,152,203	4,179,333	27,130	0.7%
	Other	495,016,296	596,911,177	101,894,881	20.6%
	Total	\$ 575,436,094	\$ 674,654,895	\$ 99,218,801	17.2%
<b>FTE</b>	General Revenue	841.02	841.02	0.00	0.0%
	Federal	4.74	4.74	0.00	0.0%
	Other	463.29	463.29	0.00	0.0%
	Total	1,309.05	1,309.05	0.00	0.0%

**Fiscal Year 2024 appropriations include funds for the following items:**

- \$60,791,710 Motor Fuel Tax Fund for increased motor fuel tax distributions to incorporated cities, towns, and villages from the implementation of SB 262 (2021).
- \$26,202,775 Lottery Enterprise Fund for increased costs related to prize payments.
- \$5,306,592 Lottery Enterprise Fund for increased vendor costs related to increased lottery ticket sales.
- \$5,000,000 Lottery Enterprise Fund for increased advertising costs.
- \$1,591,155 Port Authority AIM Zone Fund for increased payments to Port Authorities.
- \$1,000,000 TIME Zone Fund for payments to TIME Zones, as a result of SB 672 (2022), which allows for the creation of targeted industrial manufacturing enhancement (TIME) zones.
- \$539,585 State Highways and Transportation Department Fund for increased costs related to the manufacture and production of license plates.
- \$454,786 for postage cost increases, including \$295,612 general revenue.
- \$200,000 State Highways and Transportation Department Fund to operate a temporary license office in Lincoln County.
- \$150,000 for increased debt offset tax credit distributions.

**Vetoes in HB 4 include:**

- (\$370,902) and four staff for costs related to the Office of Taxpayer Advocate.

**Fiscal Year 2024 appropriations include reductions from the Fiscal Year 2023 core appropriation levels for the following items:**

- (\$7,243,964) core reduction for one-time expenditures, including (\$6,583,489) general revenue, including:
  - (\$6,570,275) for costs related to implementing the online use tax provisions in SB 153 (2021).
  - (\$660,225) State Highways and Transportation Department Fund for the operation of up to three temporary license offices.
  - (\$10,964) for costs related to the internal audit program.
  - (\$2,500) for costs related to a new OpEx Coordinator, including (\$2,250) general revenue.