

**75-3715a. Fiscal notes for certain legislative bills.** Fiscal notes shall be provided for all bills increasing or decreasing state revenues or the revenues of counties, cities and school districts, making state appropriations or increasing or decreasing existing appropriations or the fiscal liability of the state, or imposing functions or responsibilities on counties, cities and school districts which will increase their expenditures or fiscal liability. The director of the budget, or the director's designee, shall consult with the League of Kansas municipalities, Kansas association of counties and the Kansas association of school boards, as appropriate, when preparing such fiscal notes. Not more than seven days following the first reading of any such bill, the director of the budget shall furnish to the committee or committees to which such bill was referred a statement explaining the fiscal effect of such bill. Fiscal notes are required for original bills only and not for amendments.

The fiscal note, if possible, shall include a reliable estimate in dollars of the anticipated change in revenue, expenditures, or fiscal liability under the provisions of the bill. It also shall include a statement as to the immediate effect and, if determinable or reasonably foreseeable, the long-range effect of the measure. If, after careful investigation, it is determined that no dollar estimate is possible, the note shall contain a statement to that effect, setting forth the reasons why no dollar estimate can be given. Every agency and department of the state is directed to cooperate with the division of the budget in preparation of any fiscal note provided for by this act when, and to the extent, requested by the director of the budget.

No comment or opinion shall be included in the fiscal note regarding the merits of the measure for which the note is prepared.

**History:** L. 1965, ch. 470, § 1; L. 1971, ch. 280, § 1; L. 1994, ch. 232, § 3; July 1.