

DEPARTMENT OF REVENUE

Omnibus Motion  
[LFB Papers #650 through #670]

Motion:

Move to adopt the following provisions:

1. *Unclaimed Property Positions (Paper #650)*. Provide \$204,000 PR in 2025-26 and \$250,400 PR in 2026-27 and 2.5 PR positions annually to support increased workload within the unclaimed property program. Reallocate \$48,100 GPR in 2025-26 and \$64,100 GPR in 2026-27 and 0.5 vacant revenue auditor position to the unclaimed property program to fully fund 1.0 information system (IS) business automation specialist. (Alternative A1 in Paper #650).
2. *Unclaimed Property GPR Position (Paper #650)*. Delete 0.05 GPR position annually from the Department of Revenue's (DOR) collection of taxes -- general program operations appropriation. Provide 0.05 PR position annually to DOR's unclaimed property -- administrative expenses appropriation. (Alternative B1 in Paper #650).
3. *Supplies and Services Increase (Paper #651)*. Provide \$1,839,600 GPR and \$200,000 PR in 2025-26 and \$1,804,600 GPR and \$165,000 PR in 2026-27 for supplies and services to support various operational improvements. (Alternative A1 in Paper #651).
4. *Postage Increases (Paper #651)*. Provide \$158,600 GPR and \$278,900 PR annually to address the increasing cost of postage. (Alternative B1 in Paper #651).
5. *Debt Collection Appropriation (Paper #652)*. Increase funding in DOR's debt collection appropriation by \$565,000 PR annually. (Adopt Modification).
6. *Convert Revenue Agents to Permanent Positions (Paper #655)*. Provide \$2,362,300 GPR in 2025-26 and \$3,149,700 GPR in 2026-27 to convert 38.0 GPR project positions to permanent positions. Estimate an increase in general fund tax collections of \$32,475,000 in 2025-26 and \$43,300,000 in 2026-27. (Alternative 1 in Paper #655).
7. *Statewide Debt Collection (SDC) Positions (Paper #656)*. Provide \$668,700 PR in 2025-26 and \$795,900 PR in 2026-27 and 8.0 PR positions annually to increase efforts to collect debts (including tax debts) owed to state agencies and local governments under the SDC program. Estimate increased fees collected by DOR of \$1,170,000 in 2025-26 and \$2,340,000 in 2026-27. Estimate an

increased year-end transfer to the general fund of \$501,300 in 2025-26 and \$1,544,100 in 2026-27. (Alternative 1 in Paper #656).

8. *Division of Alcohol Beverages (Paper #660)*. Provide \$3,475,800 PR in 2025-26 and \$3,636,800 PR in 2026-27 and 25.0 PR positions annually to the newly-created Division of Alcohol Beverages (DAB) -- general program operations appropriation for alcohol beverages regulation and enforcement and general program operations. Delete \$1,340,300 PR and 9.75 PR positions annually from DOR's alcohol enforcement appropriation. Delete \$165,300 PR and 1.0 PR position annually from DOR's special agent appropriation. Delete \$992,700 GPR and 9.25 GPR positions annually from DOR's GPR -- general program operations appropriation. Repeal the alcohol enforcement and special agent appropriations on the effective date of the bill.

Specify that all fees collected by DAB in connection with permits issued under Chapter 125 of state statutes (related to alcohol beverages), including permit fees and other associated administrative fees, are deposited into the newly-created general program operations appropriation. Specify that the unencumbered balances of the alcohol enforcement and special agent appropriations are transferred to the new DAB -- general program operations appropriation under the bill. Specify that at the end of each fiscal year, the unencumbered balance of DAB's general program operations appropriation will lapse (revert) to the general fund. Estimate a reduction in general fund tax revenue of \$150,000 annually and a corresponding increase in program revenue of \$150,000 annually to reflect the deposit of operator's permit fee revenue into the new DAB appropriation. Estimate a reduction in DOR's year-end lapse to the general fund of \$1,220,600 in 2025-26 and \$1,381,600 in 2026-27. (Alternative 1 in Paper #660).

9. *Gaming Regulation and Enforcement (Paper #661)*. Provide \$493,400 PR in 2025-26 and \$631,100 PR in 2026-27 and 4.0 PR excise tax agent positions annually to support DOR gaming regulation and enforcement activities. Create two new program revenue appropriations for this purpose, and provide equal funding and position authority to each. Specify that amounts appropriated for this purpose are transferred from the Department of Administration's appropriation for Indian gaming receipts, and any unencumbered balance in either appropriation on June 30 of each year reverts back to the Indian gaming receipts appropriation. (Alternative 1 in Paper #661).

10. *Manufacturing Property Assessment Specialists (Paper #665)*. Provide \$156,600 GPR and \$156,600 PR in 2025-26 and \$185,200 GPR and \$185,200 PR in 2026-27 and 2.0 GPR and 2.0 PR positions annually to DOR's Manufacturing and Utility Bureau. (Alternative 1 in Paper #665).

11. *Convert Project Positions to Permanent (Page 598, #2)*. Provide \$196,800 GPR and 2.0 GPR IS business analyst positions to the Division of State and Local Finance annually, to continue supporting the implementation of 2023 Act 12.

12. *Lottery Fund Condition Reestimate (Paper #670)*. Reestimate the lottery fund condition to reflect projected lottery sales and expenditures under current law. Make the following changes in base level funding for retailer compensation and vendor fees, as well as lottery credit expenditures: (a) decrease funding by \$2,491,300 GPR annually to DOR's sum certain GPR appropriation for retailer compensation; (b) increase funding by \$2,106,700 SEG annually to DOR's sum sufficient

SEG appropriation for lottery vendor fees; and (c) decrease estimated funding available for the shared revenue and tax relief (SRTR) sum sufficient lottery credit appropriation by \$13,664,300 SEG (SRTR) in 2025-26 and \$16,031,300 SEG (SRTR) in 2026-27. (Alternative A1 in Paper #670).

13. *Lottery Customer Service Staff (Paper #670)*. Provide \$66,000 SEG in 2025-26 and \$88,000 SEG in 2026-27 and 1.0 SEG position to the Lottery Division's SEG general operations appropriation. Make corresponding decreases to the SRTR sum sufficient lottery credit appropriation of \$66,000 SEG (SRTR) in 2025-26 and \$88,000 SEG (SRTR) in 2026-27. (Alternative B1 in Paper #670).

Note:

This motion addresses items described in LFB Papers #650 through #670. A listing of the fiscal effect of each item in this motion is provided in the table.

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M# 31

BORN	Y	<input checked="" type="radio"/> N	A
KURTZ	Y	<input checked="" type="radio"/> N	A
ZIMMERMAN	Y	<input checked="" type="radio"/> N	A
RODRIGUEZ	Y	<input checked="" type="radio"/> N	A
DALLMAN	Y	<input checked="" type="radio"/> N	A
HURD	<input checked="" type="radio"/> Y	<input checked="" type="radio"/> N	A
MCGUIRE	<input checked="" type="radio"/> Y	N	A
ANDRACA	<input checked="" type="radio"/> Y	N	A
MARKLEIN	Y	<input checked="" type="radio"/> N	A
TESTIN	Y	<input checked="" type="radio"/> N	A
WIMBERGER	Y	<input checked="" type="radio"/> N	A
STAFSHOLT	Y	<input checked="" type="radio"/> N	A
BRADLEY	Y	<input checked="" type="radio"/> N	A
QUINN	<input checked="" type="radio"/> Y	<input checked="" type="radio"/> N	A
JOHNSON	<input checked="" type="radio"/> Y	N	A
ROYS	<input checked="" type="radio"/> Y	N	A

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### FISCAL EFFECT OF MOTION #31 (Change to Base)

<u>Provision</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Biennium</u>	<u>Annual Positions</u>	<u>Source</u>
Unclaimed Property Positions	\$204,000	\$250,400	\$454,400	2.50	PR
Unclaimed Property GPR Position	-	-	-	-0.05	GPR
	-	-	-	0.05	PR
Supplies and Services Increase	1,839,600	1,804,600	3,644,200	-	GPR
	200,000	165,000	365,000	-	PR
Postage Increases	158,600	158,600	317,200	-	GPR
	278,900	278,900	557,800	-	PR
Debt Collection Appropriation	565,000	565,000	1,130,000	-	PR
Convert Revenue Agents to Permanent Positions	2,362,300	3,149,700	5,512,000	38.00	GPR
	32,475,000	43,300,000	75,775,000	-	GPR-Tax
Statewide Debt Collection Positions	668,700	795,900	1,464,600	8.00	PR
	1,170,000	2,340,000	3,510,000	-	PR-REV
	501,300	1,544,100	2,045,400	-	GPR-REV
Division of Alcohol Beverages	1,970,200	2,131,200	4,101,400	14.25	PR
	-992,700	-992,700	-1,985,400	-9.25	GPR
	-150,000	-150,000	-300,000	-	GPR-Tax
	150,000	150,000	300,000	-	PR-REV
	-1,220,600	-1,381,600	-2,602,200	-	GPR-REV
Gaming Regulation and Enforcement	493,400	631,100	1,124,500	4.00	PR
Manufacturing Property Assessment Specialists	156,600	185,200	341,800	2.00	GPR
	156,600	185,200	341,800	2.00	PR
Convert Project Positions to Permanent Positions	196,800	196,800	393,600	2.00	GPR
Lottery Fund Condition Reestimate	-2,491,300	-2,491,300	-4,982,600	-	GPR
	2,106,700	2,106,700	4,213,400	-	SEG
	-13,664,300	-16,031,300	-29,695,600	-	SEG-SRTR
Lottery Customer Service Staff	66,000	88,000	154,000	1.00	SEG
	-66,000	-88,000	-154,000	-	SEG-SRTR
Subtotal GPR	\$1,229,900	\$2,010,900	\$3,240,800	32.70	
Subtotal PR	4,536,800	5,002,700	9,539,500	30.80	
Subtotal SEG	2,172,700	2,194,700	4,367,400	1.00	
Subtotal SEG-SRTR	-13,730,300	-16,119,300	-29,849,600	-	
Subtotal GPR-Tax	32,325,000	43,150,000	75,475,000	-	
Subtotal GPR-REV	-719,300	162,500	-556,800	-	
Subtotal PR-REV	1,320,000	2,490,000	3,810,000	-	
Net Effect to General Fund Balance	\$30,375,800	\$41,301,600	\$71,677,400		