

TABLE 1

State Fiscal Note Practices

	Prepared For All or Substantially All Bills	Prepared by Nonpartisan Agency	Budget Impacts Shown for More Than One Year Consistently	Budget Impacts are Shown for at Least 4 Years	Revised During Legislative Process	Published on the Web
Alabama	x	x				x
Alaska	x					x
Arizona		x			x	x
Arkansas		x				x
California						x
Colorado	x	x	x		x	x
Connecticut	x	x	x			x
Delaware		x	x			x
Florida	x	x	x		x	x
Georgia	x	x	x	x	on request	
Hawaii						
Idaho	x				x	x
Illinois						x
Indiana	x	x			x	x
Iowa	x	x	x	x	on request	x
Kansas	x					x
Kentucky		x	x			x
Louisiana	x	x	x	x	x	x
Maine	x	x				x
Maryland	x	x	x	x	x	x
Massachusetts	x					
Michigan					x	x
Minnesota	x		x	x	x	x
Mississippi		x				
Missouri	x	x	x		x	x
Montana	x		x	x	on request	x
Nebraska	x	x			x	x
Nevada	x	x	x			x
New Hampshire	x	x				x
New Jersey	x	x	x		x	x
New Mexico	x	x	x			x
New York						
North Carolina	x	x	x	x		x
North Dakota	x		x	x	x	x
Ohio	x	x	x		x	x
Oklahoma		x			on request	x
Oregon	x	x	x	x	x	x

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Pennsylvania						x
Rhode Island	x		x		x	x
South Carolina	x	x	x		x	x
South Dakota		x			x	x
Tennessee	x	x				x
Texas	x	x	x	x	x	x
Utah	x	x	x		x	x
Vermont	x	x			x	x
Virginia	x		x	x		x
Washington	x		x	x	x	x
West Virginia	x		x			x
Wisconsin	x				x	x
Wyoming	x	x	x			x
Total	38	33	27	12	27	45
District of Columbia	x	x	x	x	x	x

Notes:

AZ – Prepares only on request of legislator, mostly for revenue bills

AR – Regularly prepares only for retirement bills, may do tax bills if requested.

CA – Rarely prepares fiscal notes

DE – Prepares for all expenditure bills, but prepares for tax bills only if they reduce revenue

HI – Never prepares fiscal notes

IL – Statute says that sponsor should request, but if he/she does not, another legislator may request if backed by the majority of Assembly or Senate

IN – Required by statute only for bills with impact on businesses, but Legislative Services Agency does fiscal note for all bills

KY – Prepares on request of sponsor for bills affecting the Commonwealth budget; but required for bills that affect local government budgets, pensions, corrections, or mandated health benefits.

MA – Prepares only for bills reported favorably from committee

MO – Beginning in 2015 fiscal notes prepared for measures that are phased in over multiple years will include the first three years of impact as well as an estimate of the cost in the first full year of implementation.

NY – Rarely prepares, but statute requires for pension bills

NC – Most bills get some form of fiscal analysis, but not always a formal fiscal note. Fiscal notes are required for legislation that affects the rate of incarceration or state employee retirement, disability, or health benefits

OK – Has a requirement but does not always prepare

PA – House and/or Senate appropriation committees prepare for bills that reach “third consideration” on the floor.

SD – Prepares only when requested

VT – Statutory requirements vary with type of bill

WA – Prepares only for tax and fee legislation, not spending bills