



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2027 Biennium

Bill#/Title: SB0303.01: Require agency reporting on financial assistance to tribes

Primary Sponsor: Jonathan Windy Boy Status: As Introduced

☐ Included in the Executive Budget ☐ Needs to be included in HB 2 ☐ Significant Local Gov Impact  
☐ Significant Long-Term Impacts ☒ Technical Concerns ☐ Dedicated Revenue Form Attached

### FISCAL SUMMARY

	<u>FY 2026 Difference</u>	<u>FY 2027 Difference</u>	<u>FY 2028 Difference</u>	<u>FY 2029 Difference</u>
<b>Expenditures</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Revenues</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Net Impact</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>General Fund Balance</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

### Description of fiscal impact

SB 303 requires state agencies to report financial and noncash assistance distributed to tribal entities and for the Office of Budget and Program Planning to compile the report and make it publicly available. There is not fiscal impact to prepare the report.

### FISCAL ANALYSIS

#### Assumptions

#### Office Budget and Program Planning (OBPP)

1. OBPP is required to collect the data in SB 303 from state agencies and compile it into a public report.
2. While some compensatory time may be incurred, the office can complete the report with existing resources.

#### State agencies

3. State agencies are required to report the data contained in SB 303 to OBPP.
4. While compensatory time may be incurred, the reports can be completed with existing resources.

#### Technical Concerns

1. The August 15 due date for agencies report does not provide sufficient time after fiscal-year-end closing to collect and generate the required data.
2. The September 1 due date for OBPP does not provide sufficient time to collect the reports from state agencies, validate the data, and compile the required report.
3. The term "noncash assistance" is not sufficiently defined and subjective.



Sponsor's Initials

Date



Budget Director's Initials

2/25/2025

Date