



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2027 Biennium

Bill#/Title: HB0094: Allow sharing of tax records for securities and insurance fraud investigations

Primary Sponsor: Marta Bertoglio

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</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>	<u>FY 2028</u> <u>Difference</u>	<u>FY 2029</u> <u>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>				

### **Description of fiscal impact**

HB 94 allows the Office of the Montana State Auditor to access tax records through the Montana Department of Revenue for the purpose of investigation, detection, and prevention of noncompliance, fraud and abuse under the securities and insurance laws. There is no fiscal impact to the state from this proposed legislation.

### **FISCAL ANALYSIS**

#### **Assumptions**

#### **Department of Revenue**

1. HB 94 allows the Department of Revenue to share taxpayer return, delinquency, and employer payroll withholding information with the State Auditor's Office for the purposes of investigating, and detecting, noncompliance, fraud, and abuse of securities and insurance laws.
2. The proposed changes will require the Department of Revenue to provide the State Auditor's Office with taxpayer return, delinquency, and payroll withholding information.
3. The required changes are not expected to have any fiscal impact to the Department of Revenue.

#### **State Auditor's Office**

4. The State Auditor's Office will request the applicable tax records through the Montana Department of Revenue and utilize these records for the purpose of investigation, and regulation, of securities and insurance laws using existing staff and resources.

MB  
Sponsor's Initials

1/7/2025  
Date

RD  
Budget Director's Initials

1/7/2025  
Date