

Tax and Fee Titles

1. Each source of revenue is considered a separate fee or tax and must be identified on a separate line.

The revenue source should be derived by *who* is paying the fee or tax and for what purpose. Agencies can group paying entities together as a single revenue source if there is a close subject matter or statutory connection among the entities paying the fee or tax, or the purpose for which it is paid.

For example, if the bill authorizes fee increases for all health professional licenses, these should not all be grouped together as one fee. Agencies could group all licenses of professions regulated by the same board or commission under the same chapter of law. As another example, the Gambling Commission would not group together as one fee all gambling-related licenses, but could group together (in a single fee) all licenses that relate to bingo activity.

2. Use a title for each tax or fee that will be meaningful to the public.

The title of the tax or fee will be used in the email press release that is sent to citizens requesting notifications under I-960. These titles are automatically pulled into the notice from the ten-year analyses prepared by agencies. Titles need to be meaningful from the perspective of the public and provide some information about who will pay and for what. Do not use account titles or program titles.

3. Do not use abbreviations or acronyms unless they are commonly understood.

4. Use the exact same title if one tax or fee is deposited into multiple accounts and appears on multiple lines.

OFM wants to know the accounts that receive cash receipts, but this information is not required in the email press releases. By using the exact same title, the I-960 application within the fiscal note system will roll together taxes or fees deposited in multiple accounts when the notice is prepared. If agencies do not use exactly the same title, OFM will have to manually combine these for the notice.

5. If more than one agency collects the same tax or fee, the exact same title must be used by all agencies that collect it.

The most common occurrence of multiple agencies collecting the same tax or fee is in baccalaureate schools. OFM will provide fee titles for operating fees, and other fees that are common between schools.

Note that the field to enter tax or fee titles is incorrectly labeled “Fee Title” on the ten-year tab. A request has been made to correct this so that it will say “Tax or Fee Title”.