

Ten-Year Tips

Narrative

A narrative explanation is required for agencies that collect or administer a tax or fee that is added or increased in a bill.

If you collect or administer the tax or fee, you need to provide the following in the narrative box:

- **Brief Description of What the Measure does that has I-960 Implications**
Briefly describe by section number, the provisions of the bill that make it subject to the requirements of I-960.
- **Cash Receipts Impact**
Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, including rates, assumptions, and an explanation if the cash receipts are indeterminate.

We are not asking for a detailed description of what each section of the bill does, but we do want to know which section(s) of the bill authorize the tax or fee and we want a general idea about what is authorized. A sentence or two should usually be adequate.

The fiscal note can be the starting point, but will not necessarily translate exactly for several reasons, e.g., all cash receipts are not taxes or fees for purposes of I-960; or a tax or fee may change beyond the timeframe of the fiscal note.

If the bill will generate cash receipts from charges other than a tax or fee, please also indicate that in the narrative. This will help us understand the difference between the numbers on fiscal note and the ten-year analysis and will let us know that you have not included non tax or fee items such as penalties, intergovernmental charges, interest earnings, etc. in the ten-year analysis. For more examples of cash receipts that are not taxes or fees under I-960, please refer to the [OFM Implementation Criteria for Initiative 960](#).

[Other Ten-Year Tips](#)