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January 12, 2026

The Honorable Ronald D. Kouchi
Senate President
415 South Beretania Street
Hawaii State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Nadine K. Nakamura
Speaker, House of Representatives
415 South Beretania Street
Hawaii State Capitol, Room 431
Honolulu, Hawaii 96813

Dear President Kouchi and Speaker Nakamura:

Subject: MONEY (THAT'S WHAT I WANT: An Overview of Fiscal Notes)

We are pleased to inform you that an electronic copy of the publication: *MONEY (THAT'S WHAT I WANT): An overview of Fiscal Notes*, which was prepared in response to House Concurrent Resolution No. 61, (2025), has been transmitted to you via the Legislature's web-based application. An electronic ADA accessible copy of the report may also be accessed on the Bureau's Library website at:

https://lrb.hawaii.gov/wp-content/uploads/Money-thats-what-I-want-an-overview-of-fiscal-notes-LRB-report.pdf

A limited number of printed copies will be available shortly from the Bureau's Library.

We hope this publication will be of assistance to you and your staff. If you have any questions or require further assistance, please contact Valerie Grey, or Lance Ching by phone at 808-587-0666 or by email at v.grey@capitol.hawaii.gov, or l.ching@capitol.hawaii.gov.

Very truly yours,

Charlotte A. Carter-Yamauchi
Director

db

ec: Senators
Representatives

MONEY (THAT'S WHAT I WANT): AN OVERVIEW OF FISCAL NOTES

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Report No. 1, 2026

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FOREWORD

This report was prepared by the Legislative Reference Bureau (Bureau) pursuant to House Concurrent Resolution No. 61 (2025). The concurrent resolution requested the Bureau to conduct a study on the production of fiscal notes in certain states.

The Bureau requested information from state agencies to complete this study and consulted data compiled by the National Conference of State Legislatures. The Bureau extends its appreciation to all those who generously provided information and assistance in the preparation of this report. The Bureau also thanks Cindy Hang for her excellent research assistance.

Charlotte A. Carter-Yamauchi
Director

January 2026

EXECUTIVE SUMMARY

The Legislative Reference Bureau (Bureau) prepared this report pursuant to House Concurrent Resolution No. 61 (2025). The concurrent resolution requested the Bureau to conduct a study on the production of fiscal notes in certain jurisdictions, specifically the District of Columbia, Iowa, Louisiana, Maryland, Oregon, and Texas.

In preparing this report, the Bureau reviewed published best practices for fiscal notes and examined longstanding discussions regarding the need for independent fiscal analyses in Hawaii, as summarized in Chapter 2. We reviewed the relevant laws and legislative rules that determine how fiscal notes are administered in the six jurisdictions, as summarized in Chapter 3. In Chapters 3 and 4, we discuss the nature, staffing, budgets, and workloads of the offices responsible for producing fiscal notes in the six jurisdictions. In Chapter 5, the Bureau provides a comparative summary of the costs associated with various fiscal notes programs and suggests factors the Legislature may wish to consider if lawmakers choose to explore the establishment of a fiscal notes program in Hawaii.

Based on published best practices, and on variables that exist in how the six jurisdictions administer the production of fiscal notes, the Bureau recommends that the Legislature, if it decides to implement the use of fiscal notes, consider:

- Whether to establish a financial threshold for the production of fiscal notes or to require fiscal notes for all measures that may have a fiscal impact;
- Whether to assign responsibility for fiscal notes to an existing nonpartisan office, such as the established, but currently unfunded, Office of the Legislative Analyst, or to stand up a new office for this purpose;
- Whether fiscal notes should measure long-term fiscal impacts, such as the impacts of a tax bill with phased implementation;
- Whether, or when, fiscal notes should be revised;
- Whether, and how, fiscal notes should be made available to the public;
- Whether to administer fiscal notes by statute, joint legislative rule, or both;
- Whether to include additional information in fiscal notes, such as the expected source of moneys, impacts on local government, or impacts on small businesses; and
- Whether to assign other fiscal responsibilities to the office that produces fiscal notes.

Because there are so many variables in how fiscal notes may be administered, the Bureau recommends forming a legislative task force, working group, or joint legislative committee to weigh the considerations and costs discussed in this report. This legislatively assembled group could determine how to administer fiscal notes in a way that best serves the Legislature.

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Chapter 1

INTRODUCTION

House Concurrent Resolution No. 61 (2025) (hereafter "Resolution") directs the Legislative Reference Bureau (Bureau) to conduct a study on the preparation of fiscal notes in certain states. (*See* Appendix A). Specifically, the Resolution states:

> BE IT RESOLVED by the House of Representatives of the Thirty-third Legislature of the State of Hawaii, Regular Session of 2025, the Senate concurring, that the Legislative Reference Bureau is requested to study how Iowa, Louisiana, Maryland, Oregon, Texas, and the District of Columbia produce fiscal notes; and
>
> BE IT FURTHER RESOLVED that, for each jurisdiction examined, the Legislative Reference Bureau is requested to analyze:
>
> (1) The statute, rule, or other authority governing the preparation of fiscal notes;
>
> (2) The types of bills for which fiscal notes are produced;
>
> (3) At what points during the legislative process fiscal notes are produced and revised;
>
> (4) The type of information included in the fiscal note;
>
> (5) The entity responsible for producing the fiscal note;
>
> (6) The time period for which the jurisdiction must project financial impacts; and
>
> (7) Any other matters that the Legislative Reference Bureau believes may be helpful or significant for the purposes of the study; and
>
> BE IT FURTHER RESOLVED that the Legislative Reference Bureau is requested to submit a report of its findings and recommendations, including any proposed legislation, to the Legislature no later than twenty days prior to the convening of the Regular Session of 2026[.]

Scope of the Report

In this report, the Bureau focused on the information requested by the Resolution.

The Bureau organized its substantive response to the Resolution into four chapters. Chapter 2 provides an overview and history of fiscal notes and discusses fiscal note best practices that were established by the Center on Budget and Policy Priorities. Chapter 3 summarizes, for each jurisdiction requested in the Resolution, the states' processes and requirements for producing

fiscal notes. Chapter 4 provides information on the nature, staffing, budget, and workloads of the offices responsible for producing fiscal notes in each of the requested states. Chapter 5 recommends factors for the Legislature to consider if fiscal notes are implemented in Hawaii. The chapter also summarizes the comparative costs, budgets, and workloads of fiscal notes programs in the requested states.

Methodology

In preparing this report, the Bureau reviewed relevant laws and legislative rules, as well as publicly available information on the jurisdictions' processes for producing fiscal notes. We also reviewed surveys compiled by the National Conference of State Legislatures and sought information on staffing, budgets, and workloads from the various agencies responsible for producing fiscal notes in the specified jurisdictions.

Chapter 2

BACKGROUND AND BEST PRACTICES

The Discussion of Independent Fiscal Analyses in Hawaii

As of 2025, Hawaii is the only state that does not use some form of fiscal notes, despite more than three decades of public and legislative discussions on the topic. In 1989, at the Legislature's request, the National Conference of State Legislatures (NCSL) carried out a formal assessment of Hawaii's legislative service agencies.[1] NCSL found that access to independent fiscal analyses was a gap in Hawaii's existing legislative services.[2] In its report, "Strengthening Legislative Capacity: A Study of the Hawaii Legislative Service Agencies," NCSL recommended that the Legislature establish an office with full-time, nonpartisan staff both to provide independent fiscal analyses and to staff the State's money committees.[3] NCSL noted that Hawaii was one of the few states to rely primarily on session-only staff for these purposes.[4] According to NCSL's assessment, "nearly all state legislatures have concluded that they cannot function *independently* without their own capacity to review and analyze the budget, the state's economic condition, and tax policies."[5] NCSL argued that Hawaii's existing system of relying on part-time, borrowed, and session-only staff was inadequate for three reasons:

> First, knowledgeable session-only staff are difficult to find and even more difficult to keep from session to session. Second, the short-term demands and time pressures of the session are such that the kinds of economic and fiscal analysis legislators are seeking cannot be done during this period. The interim period is much more productive for research and analysis. Third, the legislature's use of executive agency staff to review and evaluate the executive budget or private sector representatives to comment on the fiscal implications of legislation that may affect their industry involves an inherent conflict of interest that does not allow the legislature to perform independently.[6]

NCSL's report offered three options for the Legislature to consider: first, establishing a separate, joint, nonpartisan fiscal office to provide fiscal analyses and advice for the entire legislature; second, creating a fiscal division within an existing agency like the Office of the Legislative Auditor or Legislative Reference Bureau; or, third, expanding the full-time partisan staffing for the House Finance Committee and Senate Committee on Ways and Means.[7]

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[1] *See* National Conference of State Legislatures, *Strengthening Legislative Capacity: A Study of the Hawaii Legislative Service Agencies,* (Oct. 1989).
[2] *See id.* at 83-84.
[3] *See id*. at 85.
[4] *See id.* at 84 (noting in 1989, that although "[t]wenty years or more ago, before the advent of full-time, professional fiscal analysis staff in state legislatures," it was "commonplace" to use staff borrowed from executive agencies and the private sector to support money committees and tax committees, Hawaii is "virtually the only state" that still does so.).
[5] *Id.*
[6] *Id.*
[7] *See id.* at 85.

In 1990, the Legislature adopted NCSL's first option. Act 347, Session Laws of Hawaii 1990 (Act 347), established the Office of the Legislative Analyst, to be overseen by a joint legislative budget committee. The office was tasked with providing the Legislature with research and analyses on current and projected state revenues and expenditures, analyzing the Governor's budget proposals, and providing nonpartisan advice on economic and fiscal policies, among other fiscal legislative services.[8] In the measure's purpose section, now codified as section 21F-1, Hawaii Revised Statutes, the Legislature acknowledged that "most states have a separate fiscal policy office in the legislative branch that works effectively to provide the legislature with necessary revenue and expenditure data and analyses from which economic and fiscal policies are developed." The Legislature felt that Hawaii's practice of relying instead on economic and fiscal analyses from the executive branch and private sector "creates an inherent conflict of interest that precludes the legislature from operating independently."[9]

Although Act 347 appropriated $100,000 for the operations of the Office of the Legislative Analyst and $1,200,000 for the House of Representatives and Senate to update budget analysis software and other resources, the office was never formed or staffed. Act 347 also required the joint legislative budget committee to submit a report to the Legislature on the progress of the office's establishment no later than twenty days prior to the convening of the Regular Session of 1991. However, this report does not appear to have been filed.

In 2019, the public conversation surrounding the establishment of the Office of the Legislative Analyst and the Legislature's need for independent fiscal analyses was reignited by a state court ruling. In *In Re: Office of Information Practices Opinion Letter No. F19-05*,[10] the Circuit Court of the First Circuit upheld a decision by the Office of Information Practices that the Hawaii Department of Taxation must make public the information, assumptions, and methodologies that the agency uses to develop revenue estimates in support of legislative testimony. The Department sought to deny the public disclosure of this information, arguing, in

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[8] *See* §21F-7, Hawaii Revised Statutes (providing that:

"(a) The purpose of the office of the legislative analyst shall be:

(1) To provide the legislature with research and analysis of current and projected state revenues and expenditures;

(2) To provide the legislature with a report analyzing the governor's proposed levels of revenue and expenditure for biennial budgets submitted under chapter 37 as well as other supplemental budget submittals to the legislature by the governor;

(3) To provide an analysis of the impact of the governor's proposed revenue and expenditure plans for the next biennium;

(4) To conduct research matters of economic and fiscal policy and to report to the legislature on the result of the research;

(5) To provide economic reports and studies on the state of the State's economy, including trends and forecasts for consideration by the legislature;

(6) To conduct budget and tax studies and provide general fiscal and budgetary information;

(7) To review and make recommendations on the operation of state programs in order to appraise the implementation of state laws regarding the expenditure of funds and to recommend means of improving their efficiency; and

(8) To recommend to the legislature changes in the mix of revenue sources for programs, in the percentage of state expenditures devoted to major programs, and in the role of the legislature in overseeing state government expenditures and revenue projections.")

[9] *See* §21F-1, Hawaii Revised Statutes.

[10] *See* S.P. No. 19-1-0191 (Nov. 19, 2019).

part, that the revenue analyses were protected by section 92F-13(5), Hawaii Revised Statutes, as the working papers of a legislative committee.[11] The Office of Information Practices found that the protections apply only to the working papers of legislative committees, not to executive branch agencies, and that the Department had not established that its staff was "effectively acting as legislative staff in all but name during the legislative session."[12]

An editorial from a Hawaii media outlet praised the decision's support of transparency but argued that even transparent fiscal analyses from executive branch agencies were not sufficient to inspire public trust.[13] The editorial argued that "[t]he department is part of the executive branch and sometimes goes beyond calculating costs to also advocate for the legislative initiatives of the governor. So even though it will now have to share more information with the public, it isn't nonpartisan."[14]

The editorial pointed out that the State created an independent office for this purpose in 1990 and called for the Office of the Legislative Analyst to be funded and actually established. The editorial further argued that "[f]or far too long we've relied on the executive branch, lobbyists or hard-pressed, mostly seasonal legislative staffers to provide the details of what proposals are going to cost."[15]

Early Adopters of Fiscal Notes

The editorial also pointed out that "Hawaii is an outlier when it comes to systematically producing fiscal notes about proposed legislation."[16] In other states, independent fiscal analyses have been used, and fiscal notes processes have been refined, for almost seventy years. A 1974 drafting manual published by Wisconsin's Legislative Reference Bureau contends that in 1957, Wisconsin's legislature became the first to require and regularly use fiscal notes.[17] "This is not to say that fiscal information, compiled by experts, had not been available to state legislatures before that date[,]" the manual explains, "But, prior to 1957, such fiscal information existed generally only in a very few copies available to the committee chairman considering a specific proposal, or available to the individual legislator who requested the information."[18] While the Bureau was unable to verify Wisconsin's claim to be the first to use fiscal notes, the state does appear to have been an early adopter. Other early adopters included Montana, which first required fiscal notes in

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[11] *See* OIP Op. Ltr. No. F19-05.
[12] *See id*. at 5.
[13] *See* Civil Beat Editorial Board, *It's Way Past Time for Independent Analysis of the Cost of Legislation*, Civil Beat, Dec. 4, 2019, available at https://www.civilbeat.org/2019/12/its-way-past-time-for-independent-analysis-of-the-cost-of-legislation/.
[14] *Id.*
[15] *Id.*
[16] *Id.*
[17] *See* Fiscal Note Manual, 1975 Legislative Session, The State of Wisconsin Legislative Reference Bureau, available at https://cdm16831.contentdm.oclc.org/digital/collection/p16831coll2/id/534/rec/1 at 1-2.
[18] *Id.* at 1.

1965;[19] Maine, which first required fiscal notes in 1966;[20] and Alabama, which first required fiscal notes in 1975.[21]

Fiscal Note Best Practices

The long-term use of fiscal notes in other states has allowed those states to analyze and refine their fiscal notes processes. By 2015, thirty-eight states and the District of Columbia required fiscal notes for all, or substantially all, measures that would have a significant fiscal impact on revenues or expenditures.[22] Eleven other states—all states except Hawaii—required or used fiscal notes in some circumstances.[23] However, in its 2015 fiscal notes analysis and best practices guide, the Center on Budget and Policy Priorities (Center), an independent thinktank for tax and budget policy research, questioned the usefulness of how some states produced fiscal notes.[24] More specifically, the Center criticized fiscal notes that "fail to estimate the cost beyond the next year or two," notes that "are not revised when the legislation is amended," and notes that "are only produced for a narrow set of bills."[25] The Center argued that a lack of accurate information about a bill's costs "can cause legislators to enact proposals that cause serious fiscal problems, harming states' abilities to provide for . . . public investments that provide a foundation for strong economic growth."[26] Based on these criticisms, the Center published "Better Cost Estimates, Better Budgets," providing the following recommendations and best practices for the fiscal note process:

Fiscal Notes Should Be Produced for Most Measures

The Center noted that, while most states produced fiscal notes for all measures that might reasonably have a fiscal impact, some states required them only in very limited circumstances.[27] For example, at the time the Center's report was written, Arkansas required fiscal notes only for bills affecting retirement or for tax bills if requested by a legislator.[28] Washington required fiscal notes for revenue bills and bills affecting incarceration rates or public employee benefits, but not

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[19] *See* Montana Code §5-4-201.
[20] *See* The Fiscal Note Process: An Overview, Maine State Legislature Office of Fiscal and Program Review, available at https://www.legislature.maine.gov/doc/4653#:~:text=The%20Legislature%20added%20fiscal%20notes%20to%20its%20Joint,be%20available%20to%20guide%20Legislators%20in%20their%20deliberations at 1.
[21] *See* Historical Context: Legislative Services Agency and Legislative Council, Alabama Department of Archives & History, available at https://fortherecordalabama.blog/2025/04/18/historical-context-legislative-services-agency-and-legislative-council.
[22] *See* McNichol, Lav, and Masterson, *Better Cost Estimates, Better Budgets,* Center on Budget and Policy Priorities (November 24, 2015), at 4.
[23] *See id*. at 4-5.
[24] *See id.* at 1.
[25] *Id.*
[26] *Id.*
[27] *See id.* at 4-5.
[28] *See id.* at 5.

for appropriation bills.[29] Illinois required fiscal notes only if requested by a bill's sponsor or by a majority of the House or Senate.[30] The Center argued that "[r]ules that limit notes to particular types of spending leave many bills that affect a state's budget unanalyzed[,]" and that "[r]elying on a request also may leave important bills unanalyzed, and could politicize the fiscal note process."[31]

A Nonpartisan Agency or Office Should Prepare Fiscal Notes

The Center was critical of states where executive branch agencies[32] or legislative committees[33] produced fiscal notes. The Center argued that when fiscal notes are prepared by an executive branch agency, especially an agency that also assists the governor in preparing the governor's budget, "the staff could be subject to implicit political pressure to report a favorable score for a governor's high-priority proposal or an unfavorable score for a competing proposal."[34] The Center also argued that "legislative committee staff are generally partisan."[35] The Center recommended assigning the responsibility instead to a nonpartisan legislative office to ensure that the notes were free from bias, or the perception of bias.[36] According to the Center, "[h]aving a nonpartisan entity prepare the fiscal notes is an important underpinning of having fiscal notes that all interested parties can rely upon."[37]

Fiscal Notes Should Estimate Legislation's Long-Term Effects

The Center argued that fiscal notes should "reflect the proposed legislation's full cost[,]" and that these costs may not be accurately reflected if a fiscal note only estimates costs for the next two to three years.[38] For example, a measure introducing a phased-in tax cut may take many years after enactment to fully take effect. To illustrate the need for long-term cost estimates, the Center pointed to a measure introduced in Texas that would have cost the state $509,000 one year after enactment, $2.7 million two years after enactment, and $100 million ten years after enactment.[39] They argued that in this case, legislators needed a fiscal note estimating ten-year costs or beyond

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[29] *See id.*
[30] *See id.*
[31] *Id.*
[32] At the time the report was written, states where executive branch agencies produced fiscal notes included Alaska, California, Illinois, Kansas, Minnesota, Montana, New York, North Dakota, Rhode Island, Virginia, Washington, and Wisconsin.
[33] At the time the report was written, states where legislative committees produced fiscal notes included Massachusetts and Pennsylvania.
[34] *See* Better Cost Estimates, Better Budgets, *supra* note 22 at 5.
[35] *Id.*
[36] *See id.*
[37] *Id.*
[38] *See id.* at 6.
[39] *See id*. at 7.

to cast an informed vote.[40] At the time the report was written, twelve states and the District of Columbia routinely included four years or more in their fiscal note estimates.[41]

Fiscal Notes Should be Revised as Needed

At the time the Center's report was written, twenty-seven states and the District of Columbia revised or updated fiscal notes as a measure proceeded through the legislative process.[42] Some jurisdictions required an updated fiscal note every time a measure was amended and others required revisions at certain points in the legislative process, for example, when a bill was reported out of committee.[43] The Center recommended that fiscal notes be revised when a measure is changed in any way, arguing that "[i]f a fiscal note is not updated for material changes in a bill, the note will no longer serve its purpose."[44]

Fiscal Notes Should be Easily Accessible to the Public

The Center also recommended publishing fiscal notes for all stages of a bill in one place to make it easy for the public to follow the process. They argued that states that prepared fiscal notes but did not post the notes on the internet[45] made it "unnecessarily difficult for the public, media, and others to engage in the policymaking process."[46]

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[40] *See id.*

[41] Jurisdictions that included four years or more in their fiscal note estimates, at the time the report was written, included the District of Columbia, Georgia, Iowa, Louisiana, Maryland, Minnesota, Montana, North Carolina, North Dakota, Oregon, Texas, Virginia, and Washington. *See id.*

[42] At the time the report was written, jurisdictions that produced revised or updated fiscal notes as a matter of course when a measure was amended included Arizona, Colorado, the District of Columbia, Florida, Idaho, Indiana, Louisiana, Maryland, Michigan, Minnesota, Missouri, Nebraska, New Jersey, North Dakota, Ohio, Oregon, Rhode Island, South Carolina, South Dakota, Texas, Utah, Vermont, Washington, and Wisconsin. Jurisdictions that produced revised or updated fiscal notes only upon request included Georgia, Iowa, Montana, and Oklahoma. *See id* at 9-10.

[43] *See id* at 9.

[44] *Id.*

[45] At the time the report was written, Georgia, Massachusetts, Mississippi, and New York were the only states that required fiscal notes but did not post the notes online. *See id* at 10. As of 2025, Mississippi posts fiscal notes on the legislature's website. Georgia and Massachusetts post the notes on other government websites -- specifically, the Governor's website in Georgia and the Department of Revenue and Office of the Comptroller websites in Massachusetts. The Bureau was unable to determine whether New York now posts its fiscal notes online.

[46] *Id.*

Conclusion

Although it was recommended at least as early as 1989 that Hawaii establish an office or agency to provide independent fiscal analyses and other fiscal services, the recommendation has not been adopted in any practical sense. In 1990, Act 347 established the nonpartisan Office of the Legislative Analyst for this purpose. However, the office was never staffed or made operational. The First Circuit Court has since ruled that when the Legislature relies on fiscal analyses from the executive branch, supporting information, methodologies, and calculations must be made publicly available. However, relying on fiscal analyses from executive branch agencies and private entities that testify in support of, or opposition to, certain legislation may still create a perception of bias. Those states where independent, nonpartisan fiscal analyses have long been required have had time to review and refine the fiscal notes process. A 2015 report from the Center on Budget and Policy Priorities summarized some of the best practices from these states.[47]

[47] The Bureau notes that, while the Center on Budget and Policy Priorities' report was written in 2015, there appears to be no updated best practices assessment for fiscal notes from the Center or any other organization.

Chapter 3

THE PRODUCTION OF FISCAL NOTES IN THE REQUESTED JURISDICTIONS

Introduction

The Resolution requested the Bureau to study the production of fiscal notes in the District of Columbia, Iowa, Louisiana, Maryland, Oregon, and Texas. These jurisdictions were identified in 2015 by the Center on Budget and Policy Priorities as meeting most or all of the Center's best practices for the production of fiscal notes.[1] As discussed in the previous chapter, these best practices include the production of fiscal notes for all measures having a significant fiscal impact, the use of a nonpartisan office for fiscal note production, the projection of long-term fiscal impacts, the regular revision of fiscal notes as a measure is amended, and the posting of fiscal notes online.[2]

The Bureau notes that jurisdictions differ in the terminology they use for the fiscal analysis of legislation. For example, the District of Columbia uses the term "fiscal impact statement," rather than "fiscal note." However, all of the fiscal analyses discussed in this chapter meet the National Conference of State Legislatures' definition of a "fiscal note," in that they offer "a reliable estimate of the impact a bill or resolution will have on state revenues and expenditures."[3]

For context, we have provided brief descriptions of the offices that produce fiscal notes in each jurisdiction. However, further details about offices' nature and composition are provided in Chapter 4.

District of Columbia

Section 1-301.47a[4] of the Code of the District of Columbia (D.C.) requires all permanent bills and resolutions, with certain exceptions, to be accompanied by a fiscal impact statement before the measure is adopted by the D.C. Council. The fiscal impact statement must estimate the costs that would be incurred by the District in the year the measure is adopted and for each of the next four fiscal years.[5] The statement is also required to explain the basis for the estimate[6] and to assess whether funds are sufficient to implement the measure.[7] Exempted from the fiscal impact statement requirement are resolutions that declare an emergency; confirm an appointment; set out

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[1] *See* McNichol, Lav, and Masterson, *Better Cost Estimates, Better Budgets,* Center on Budget and Policy Priorities (November 24, 2015), at 2.
[2] *See id.* at 1-2.
[3] Todd Haggerty and Erica Michel, *The Role of Fiscal Notes in the Legislative Process,* National Conference of State Legislatures, Legisbrief, Vol. 21, No. 48 (December 2013).
[4] *Available at* https://code.dccouncil.gov/us/dc/council/code/sections/1-301.47a.
[5] *See* §1-301.47a(a)(2), District of Columbia Code.
[6] *See id.*
[7] *See Fiscal Impact Statements: A Guide for Council Staff*, Council of the District of Columbia: Office of the Budget Director, available at https://www.dccouncilbudget.com/fis-guide-for-council-staff.

the "sense of the council"; express simple determinations, decisions, or directions; and resolutions for ceremonial purposes.[8] Fiscal impact statements are generally prepared when a measure is submitted to the Council and revised if substantive changes are made before final adoption.[9]

In most cases, the Office of Revenue Analysis prepares fiscal impact statements for permanent legislation and for emergency legislation introduced on behalf of the Mayor.[10] The Office of Revenue Analysis falls under the Office of the Chief Financial Officer, a nonpartisan, independent office that provides fiscal services to the D.C. government.[11] Fiscal impact statements produced by the Office of Revenue Analysis are published in a searchable database on the website of the D.C. Office of the Chief Financial Officer.[12]

The D.C. Council's Office of the Budget Director generally prepares fiscal impact statements for emergency and temporary measures introduced by members of the Council and for amended measures.[13] While the Office of the Budget Director is nonpartisan, it is not independent -- the office works directly under the D.C. Council.[14] Fiscal impact statements prepared by the Office of the Budget Director since September 22, 2020, are available on the Council's website; however, the statements' content does not appear to be searchable.[15]

Iowa

In Iowa, fiscal notes are required by Rule 17 of the Joint Rules of the Senate and House of Representatives.[16] Unlike many states, Iowa has no statutory mandate for the notes. Rule 17 requires the preparation of a fiscal note for any bill or joint resolution that could reasonably have an annual effect on the aggregate revenues, expenditures, or fiscal liabilities of the state or its political subdivisions of at least $500,000, or a combined total effect within five years of enactment of $2,500,000 or more.[17] Iowa's nonpartisan Legislative Services Agency makes the preliminary determination of whether a bill requires a fiscal note, or, alternatively, legislators may request a fiscal note for any bill or joint resolution that could reasonably meet Rule 17's fiscal threshold.[18] The notes are prepared by the Legislative Services Agency's Fiscal Services Division "within a reasonable time after receiving a request or determining that a bill is subject to [Rule 17]," and with the cooperation of "any state department or agency[.]"[19] All fiscal notes are then reviewed

[8] *See* §1-301.47a(c), District of Columbia Code.
[9] *See id.*
[10] *See Fiscal Impact Statements*, Council of the District of Columbia: Office of the Budget Director, available at https://www.dccouncilbudget.com/fiscal-impact-statements-2.
[11] *See About OCFO,* Office of the Chief Financial Officer, available at https://cfo.dc.gov/page/about-ocfo.
[12] *Available at* https://app.cfo.dc.gov/services/fiscal_impact/search.asp.
[13] *See* Fiscal Impact Statements, supra note 10.
[14] *See Council Period 26 Organizational Chart,* Council of the District of Columbia: Office of the Budget Director, available at https://dccouncil.gov/council-period-25-organizational-chart/.
[15] *See* Fiscal Impact Statements, supra note 10.
[16] *See* Rule 17, Joint Rules of the Senate and House of Representatives of the State of Iowa, available at https://www.legis.iowa.gov/docs/publications/JR/1521770.pdf.
[17] Exceptions include appropriation bills and ways and means measures where the total expenditures are stated in dollar amounts. *See id.*
[18] *See id.*
[19] *See id.*

by the Director of Legislative Services, unless marked confidential by the requestor.[20] A legislator may request a revised fiscal note if an amendment to the measure affects the measure's fiscal impacts.[21] When a committee reports a bill to the House or Senate floor, the committee report is required to specify whether the measure requires a fiscal note.[22] If a date has been set for adjournment, a constitutional majority of the chamber in which the bill is being considered can waive the requirement for a fiscal note during the three days prior to adjournment.[23] Rule 17 requires fiscal notes to include separate estimates of the measure's fiscal effects for the first two years and the anticipated effects for the following three years, along with the source of the information on which the estimates are based and the expected source of any appropriation, including federal funds. Iowa publishes fiscal notes on the legislature's website.

Louisiana

In Louisiana, fiscal notes are mandated by statute but administered by legislative rule. While the Louisiana Revised Statutes list fiscal notes among the many "duties and functions" of the Legislative Fiscal Office,[24] and the "powers and duties" of the Legislative Auditor,[25] the notes' specific content and criteria are specified in joint rules of the Senate and House of Representatives. Joint Rule 4, section (A)(1)(a) requires the Legislative Auditor to produce fiscal notes for all measures affecting the revenues or expenditures of any state board, commission, or local government entity.

Joint Rule 4, section (A)(1)(b) assigns to the nonpartisan Legislative Fiscal Office the responsibility for producing fiscal notes for all other measures that meet Rule 4's criteria, including measures that:[26]

(1) Affect the receipt, expenditure, allocation, or dedication of $100,000 or more in one fiscal year;

(2) Authorize the issuance of general obligation bonds or other general obligations;

(3) Concern a program that is partially or wholly funded by federal moneys and involve an expenditure of $100,000 or more in one fiscal year;

(4) Provide a maximum or minimum mandatory prison sentence; or

(5) Involve the receipt, expenditure, allocation, or dedication of less than $100,000, if the fiscal note is requested by an authorized person, including the chief clerical

[20] *See id.*
[21] *See id.*
[22] *See id.*
[23] *See id.*
[24] *See* §24:603, Louisiana Revised Statutes.
[25] *See* §47:1517.2, Louisiana Revised Statutes.
[26] *See* Joint Rule 4(A)(2) of the Joint Rules of Order of the Senate and House of Representatives of the State of Louisiana.

> officer of either house, author of the measure or amendment, or chair of the committee hearing the measure.[27]

Measures exempt from the fiscal note requirement include the general appropriations bill, capital outlay bill, and any bill that will not require funding beyond the amount initially appropriated. Measures affecting retirement funds require an actuarial note,[28] rather than a fiscal note.[29]

Louisiana requires fiscal notes to consist of two parts: a fiscal effect form and a work sheet.[30] The fiscal effect form estimates the "immediate and long-range fiscal effect of the measure" and, if the measure imposes a fee or changes or removes an existing fee, provides the actual cost in dollars of the service funded by the fee, an estimate in dollars of the revenue that the measure would raise or for which it would remove fee authorization, and an estimate of the amount, if any, by which the revenue raised by the fee materially exceeds the cost of the service.[31] The work sheet itemizes separately the expected costs (e.g., personnel, supplies, and capital outlay).[32] Fiscal notes are also required to specify the source of the information and to include a copy of the information submitted by the source if a discrepancy exists between the fiscal note and the information provided.[33]

Fiscal note work sheets for measures authorizing the issuance of general obligation bonds or other general obligations are also required to include, with regard to each facility or project for which bond funds will be expended:[34]

(1) The total cost of the facility or project, including interest and bond fees;

(2) The length of time the facility or project has been included in the capital budget;

(3) The agency, board, commission, or department recommending the project;

(4) The size of the staff that will be needed, if any, to operate the project or facility;

(5) If staff is required, how many of the staff members will be new employees;

(6) The total estimated personnel cost for the first full year of the project or facility's operation, including salaries, retirement contributions, overtime pay estimates, and fringe benefits;

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[27] *See* Louisiana Joint Rule 4(A)(5).
[28] Actuarial notes are prepared by Louisiana's Legislative Auditor and are required to include "a reliable estimate of the fiscal and actuarial effect" of any proposed changes to the state's public retirement system. Detailed requirements for actuarial notes are set out in §24:521, Louisiana Revised Statutes.
[29] *See* Louisiana Joint Rule 4(G).
[30] *See* Louisiana Joint Rule 4(C).
[31] *See* Louisiana Joint Rule 4(C)(2).
[32] *See* Louisiana Joint Rule 4(C)(3).
[33] *See* Louisiana Joint Rule 4(C)(5).
[34] *See* Louisiana Joint Rule 4(C)(4).

(7) Whether the plans and specifications for the project or facility are already prepared;

(8) The projected maintenance budget for the project or facility for the next five years;

(9) The size of the estimated client or user population;

(10) Whether client or user fees will be charged and, if so, the amount of the fees, the estimated amount of the fee that will be used for the project or facility, and the percentage of the operating budget that the fees will comprise;

(11) Whether federal or other non-state funds are available for the project or facility and, if so, the percentage of matching funds that are required, if any, and the number of years for which the federal or non-state funds are available;

(12) If federal or non-state funds are to be used for repairs to an existing project or facility, the estimated life of the repair, the date of the last major repair, and the project or facility's present client or user population;

(13) Whether the project or facility proposed is complete in itself or is part of another project or facility;

(14) The name of the person who estimated the cost of the project or facility and on what basis; and

(15) The anticipated dates on which construction will commence and be completed.

Louisiana requires fiscal notes to be amended if a committee amends the measure in a way that changes the fiscal impact, or if the measure is amended via floor amendment.[35]

All fiscal notes for enacted legislation are reviewed the following year by the Joint Legislative Committee on the Budget and are reported at a public meeting if the fiscal impact of the legislation exceeds by $1,000,000 or more the amount that was estimated in the final fiscal note.[36]

Louisiana publishes fiscal notes on its legislative website's bill tracking page.[37]

[35] *See* Louisiana Joint Rule 4(D).
[36] *See* §24:653(L), Louisiana Revised Statutes.
[37] *Available at* https://legis.la.gov/Legis/BillSearch.aspx?sid=current.

Maryland

Fiscal notes in Maryland are produced by the Department of Legislative Services, a nonpartisan agency that provides legal, fiscal, committee, research, reference, auditing, administrative, and technological support to Maryland's General Assembly.[38] Section 2-1505 of the State Government Article of the Code of Maryland requires the Department of Legislative Services to produce a fiscal note for every bill that is scheduled for a hearing. Specifically, the statute provides that a committee may not vote on a measure unless a fiscal note is attached.[39] The notes are revised after the adoption of any amendment that changes the measure's fiscal impact.[40] Fiscal notes are required to include:[41]

(1) An estimate of the bill's fiscal impact on the state and local governments for the next five years;

(2) If the full fiscal impact of the measure is not expected to occur within the next five years, the fiscal impact for each year until, and the first year during which, the impact is expected to occur;

(3) The source of the information used to prepare the note; and

(4) A note of any mandated appropriation or mandate placed on local government.

Although the publication of fiscal notes is not statutorily required in Maryland, the notes are posted on the General Assembly's online bill tracking system.[42]

Oregon

Oregon uses two forms of fiscal analyses: a fiscal impact statement and a revenue impact statement, both of which are produced by nonpartisan agencies and made available to the public through the legislature's online bill tracking system.[43] Section 173.025(1) of the Oregon Revised Statutes requires the state's Legislative Fiscal Officer to produce, with the help of the Legislative Revenue Officer and others, a fiscal impact statement for any measure reported out of committee that could affect state or local government expenditures. Section 173.025(2) of the Oregon Revised Statutes requires the Legislative Revenue Officer, with the help of the Legislative Fiscal Officer and others, to produce a revenue impact statement for any measure reported out of committee that could affect state or local government revenues. Although neither the Oregon statutes nor the Senate Rules require fiscal impact statements or revenue impact statements to be updated when a measure is amended, House Rule 14.25(2) provides that "[w]hen amendments to

[38] *See Executive Director's Message,* Maryland General Assembly Department of Legislative Services, available at https://dls.maryland.gov/about-us/directors-message.
[39] *See* Md. Code. Ann., State Gov't, §2-1505(a)(1).
[40] *See* Md. Code. Ann., State Gov't, §2-1501(f).
[41] *See* Md. Code. Ann., State Gov't, §2-1501(e).
[42] *See* Md. Code. Ann., State Gov't, §2-1505(g) (requiring the Department of Legislative Services to maintain copies of each fiscal note for three years and to make the notes "reasonably available for public inspection.").
[43] *See for example* https://olis.oregonlegislature.gov/liz/2025R1/Measures/Analysis/HB3962.

a measure are adopted by a committee, the appropriate changes shall be made in the fiscal and/or revenue impact statements."[44]

In most cases, fiscal impact statements and revenue impact statements are required to estimate the impacts of the measure for two biennia, or four years. However, there are special requirements for measures that create or extend a tax expenditure, create a new crime, increase incarceration periods, or otherwise modify sentencing or state corrections policies, or increase employer contributions under the Public Employees Retirement System.

Measures That Create or Extend a Tax Expenditure

Revenue impact statements for measures that create or extend a tax expenditure, including a tax exclusion, credit, deduction, or exemption, are required to estimate the revenue impact of the measure for at least three consecutive biennia.[45] Revenue impact statements for these measures are also required to describe the public policy purpose of the tax expenditure, subject to review by the recommending committee.[46]

Measures That Modify Sentencing or State Corrections Policies

Section 173.029 of the Oregon Revised Statutes requires a detailed fiscal impact statement for any measure that creates a new crime, increases the period of incarceration allowed or required for an existing crime, or otherwise modifies sentencing or state corrections policies. To the extent practicable, the fiscal impact statement is required to estimate the measure's fiscal impact for the ten years following the measure's effective date on:[47]

(1) State and local law enforcement agencies, including an estimate of the increase in the anticipated number of annual arrests;

(2) State and local courts, including an estimate of the increase in the anticipated number of annual cases;

(3) The district attorney's offices, including an estimate of the increase in the anticipated number of annual prosecutions;

(4) Public defense resources, including an estimate of the increase in the anticipated number of annual cases; and

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[44] *Rules of the House of Representatives,* Office of the Chief Clerk of the House, available at https://www.oregonlegislature.gov/chief-clerk/Pages/house-rules.aspx.
[45] *See* §173.025(3)(b), Oregon Revised Statutes.
[46] *See* §173.025(3)(c), Oregon Revised Statutes.
[47] *See* §§173.029(2) and (3), Oregon Revised Statutes.

(5) State and local corrections resources, including resources supporting parole and probation supervision, and an estimate of the increase in the anticipated number of bed-days to be used annually at both state and local corrections facilities.

If a measure modifying sentencing or state corrections policies is offered to the Legislative Assembly by a state agency, that state agency is required to estimate the fiscal impact the measure would have on the agency for the next ten years, beginning on the effective date of the measure.[48]

Measures Increasing Employer Contributions to the Public Employees Retirement System

Section 173.051 of the Oregon Revised Statutes requires the Legislative Fiscal Officer to prepare a detailed fiscal impact statement for each measure reported out of committee that would increase public employers' liability for retirement contributions. The Legislative Fiscal Officer is required to estimate the percentage of the increase in total liability, and if the increase is more than one-tenth of one percent, the Officer is required to notify the Public Employees Retirement Board. The Board is then required to promptly give notice of the proposed measure and the measure's fiscal impact to all public employers that provide retirement benefits.

Texas

In Texas, each measure may require one, or a combination, of three types of fiscal analyses: fiscal notes, equalized education funding impact statements, and dynamic fiscal impact statements. The three types of fiscal analyses are mandated and administered by statute and are produced by the state's bipartisan Legislative Budget Board (Board):

Fiscal Notes

Section 314.001 of the Texas Government Code requires the Board to prepare a fiscal note for each bill or resolution that authorizes or requires the expenditure or diversion of state funds, other than general appropriation bills.[49] Fiscal notes must estimate the costs of the measure over the next five years and state whether or not any costs or diversion of funds will be necessary after that five-year period.[50] A fiscal note is required to be attached to the committee report of a bill or resolution, included in all subsequent printings of the measure, and included when the measure is submitted to the governor for signature.[51]

[48] *See* §173.029(4), Oregon Revised Statutes.
[49] *See* §314.001, Texas Government Code.
[50] *See* §314.002, Texas Government Code.
[51] *See* §314.003, Texas Government Code.

Equalized Education Funding Impact Statements

Section 314.004 of the Texas Government Code requires, in addition to a fiscal note, an equalized education funding impact statement for each bill or resolution that would affect the financing of public education. Equalized education funding impact statements are required to "evaluate the effect of the bill or resolution on all state equalized funding requirements and policies."[52] Under Texas's equalized education system, the state provides supplemental aid if a local school does not generate enough local property tax revenue to meet the legislatively established, per-student minimum funding amount.[53]

Dynamic Fiscal Impact Statements

Section 314.005 of the Texas Government Code requires a dynamic fiscal impact statement, in addition to a fiscal note, for any measure that raises or lowers, or proposes a constitutional amendment to raise or lower, an existing tax or fee. A dynamic fiscal impact statement is also required for any measure for which the fiscal note indicates a positive or negative impact of at least $75,000,000 on annual revenues. The dynamic fiscal impact statement must use dynamic scoring principles[54] to project the economic impacts of the increased or decreased tax or fee for the next five years. On the fifth anniversary of the effective date of any measure requiring a dynamic fiscal impact statement, the comptroller is required to submit to the presiding officer of each house of the legislature a report assessing the accuracy of both the fiscal note and the dynamic fiscal impact statement.[55]

Although the Texas statutes do not require fiscal notes to be updated when a measure is amended, Senate Rule 7.09(c) provides that "[if] a bill or joint resolution is amended by a committee, the committee chair shall obtain an updated fiscal note."[56] The Senate rule also authorizes the committee chair to require an updated fiscal note to be distributed to committee members prior to the committee's final vote.[57] House Rules differ slightly on this point, requiring a committee chair to obtain an updated equalized education funding impact statement or dynamic

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[52] §314.004, Texas Government Code.

[53] *See School Finance 101,* Raise Your Hand Texas, available at https://www.raiseyourhandtexas.org/policy/school-funding/school-finance/.

[54] *See* §314.005(c), Texas Government Code (Defining "dynamic scoring principles" as:

> a method of estimating the pace of economic growth or change in the aggregate level of economic output and incomes, in response to a change in the rate or amount of a tax or fee, that takes into consideration factors including:
>
> (1) The direct impact on tax or fee receipts and, if the tax or fee is designed to directly support a specific program, on program costs;
>
> (2) The effects on incentives to work, save, invest, and conduct economic affairs;
>
> (3) The resulting change in the overall level of economic activity;
>
> (4) The impact of the resulting higher or lower level of economic activity on tax or fee receipts and, if the tax or fee is designed to directly support a specific program, on program costs; and
>
> (5) A calculation of the net impact of the legislation proposing the change on the unified budget).

[55] *See* §314.005(b), Texas Government Code.

[56] *Senate Rules,* 89th Legislature, available at https://senate.texas.gov/_assets/pdf/SenateRules89.pdf.

[57] *See id.*

fiscal impact statement only "[i]f the measure is amended by the committee so as to alter the particular implications[.]"[58]

In Texas, all fiscal analyses, along with other types of required impact statements,[59] are made available through the legislature's online bill tracking system.[60]

[58] *See* §34(d), *Texas House Rules Manual,* 89th Legislature, available at https://www.house.texas.gov/pdfs/resources/House-Rules.pdf.

[59] Other types of impact statements that are used in Texas include actuarial (for measures affecting the public retirement system), criminal justice policy (for measures affecting felony penalties for adults), higher education (for measures affecting the classification, mission, or governance of an institution of higher education), open government (for measures affecting public access to information or the transaction of public business), tax/fee equity (for measures affecting taxpayers and the tax and fee burdens of individuals and businesses), water development policy (for measures proposing to create a water district), and dynamic economic (for measures affecting private-sector employment). *See* https://capitol.texas.gov/BillLookup/ImpactDesc.aspx.

[60] *Available at* https://capitol.texas.gov/BillLookup/BillNumber.aspx.

Chapter 4

STAFFING, WORKLOAD, AND PROGRAM COSTS

Introduction

For purposes of this chapter, the Legislative Reference Bureau (Bureau) emailed surveys to the offices responsible for preparing fiscal analyses in the District of Columbia, Iowa, Louisiana, Maryland, Oregon, and Texas (Appendix B). The Bureau asked about the offices' staffing, budget, workloads, and other relevant information. All survey responses are on file with the Bureau. The Bureau also referenced other publicly available information, including the offices' websites.

Except where noted, the state legislatures convene annually for regular sessions.

District of Columbia (D.C.)

The District of Columbia Council (D.C. Council) divides the responsibility for preparing fiscal notes between the Council's Office of Revenue Analysis and Office of the Budget Director. The Council meets year-around, and budgeting measures are typically heard each year between February and June.[1]

Office of Revenue Analysis

The Office of Revenue Analysis was established within D.C.'s Office of the Chief Financial Officer to provide nonpartisan support for the District's budget development and fiscal policymaking.[2] The Office of Revenue Analysis's Fiscal and Legislative Analysis Branch provides fiscal notes for permanent legislation and for emergency measures introduced by the mayor.[3] Other branches within the Office of Revenue Analysis support the D.C. Council by forecasting revenues, producing tax and other economic reports, and reporting economic and revenue trends.[4]

The Office of Revenue Analysis's Fiscal and Legislative Analysis Branch employs five full-time staff members -- one Director and four Fiscal Analysts.[5] Fiscal Analysts are required to have a bachelor's degree in economics, public policy, or a related field, and a master's degree is preferred.[6] Fiscal Analysts are also required to have at least four years of progressive experience

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[1] From the District of Columbia Office of the Budget Director's emailed survey response.
[2] *See About ORA*, District of Columbia Office of Revenue Analysis, available at https://ora-cfo.dc.gov/page/about-ora-cfo.
[3] *See Fiscal Impact Statements*, District of Columbia Office of the Budget Director, available at https://www.dccouncilbudget.com/fiscal-impact-statements-2.
[4] *See* About ORA, *supra* note 2 (noting that the Office of Revenue Analysis includes four branches - Revenue Estimation, Fiscal and Legislative Analysis, Economic Affairs, and Data Insight).
[5] From the District of Columbia Office of Revenue Analysis's emailed survey response.
[6] *See id.*

in performing quantitative, qualitative, and statistical analyses; conducting economic, fiscal, or social research; managing large data sets; and performing policy analysis.[7] The total budget for the Office of Revenue Analysis, including all four branches of the office, is $4,912,000.[8]

In its survey response, the Fiscal and Legislative Analysis Branch did not provide the Bureau with the exact number of fiscal notes that the Branch has produced each year from 2023 to 2025 but estimated the number to be approximately one hundred and fifty fiscal notes per year, including substantive amendments.

In compiling fiscal notes, the Fiscal and Legislative Analysis Branch relies on information provided by executive branch agencies.[9] Other offices within the Office of the Chief Financial Officer, including the Office of Budget and Planning, Office of Tax and Revenue, and the Office of the Agency Fiscal Officer also provide data and information to support fiscal impact estimates.[10]

Office of the Budget Director

D.C.'s Office of the Budget Director offers nonpartisan policy research, economic analyses, and other support to the D.C. Council on all matters relating to the District's budget, finances, and economy.[11] During the Council's annual "budget season," from February to June, the Office helps amend and balance the mayor's proposed budget, determines committee hearing schedules, collects budget-related information from district agencies, and educates Council staff on the budget process.[12] The Office also drafts fiscal impact statements for revenue bond approvals, emergency and temporary measures introduced by Council members, and for any amendments to legislation.[13]

The Office of the Budget Director has thirteen full-time staff members, including six Budget Analysts and the Office's Director and Chief of Staff.[14] The Budget Analysts draft fiscal impact statements, and the statements are reviewed by the Chief of Staff and Director before final publication.[15] While there are no definitive experience requirements, most Budget Analysts have a background in government, economic analysis, accounting, or another budget-related field.[16] The Office's total annual operating budget is approximately $2.7 million, although this includes salaries for staff who serve in other capacities, including a Research Team and a Performance Team that assists with the Council's oversight activities.[17] Budget Analysts, the Budget Director, and the Budget Chief of Staff account for approximately sixty percent of the Office's operating budget.[18]

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[7] *See id.*
[8] From the District of Columbia Office of Revenue Analysis's emailed survey response.
[9] *See id.*
[10] *See id.*
[11] *See Staff and Location*, District of Columbia Office of the Budget Director, available at https://www.dccouncilbudget.com/staff-and-location.
[12] From the District of Columbia Office of the Budget Director's emailed survey response.
[13] *See* Fiscal Impact Statements, *supra* note 3.
[14] From the District of Columbia Office of the Budget Director's emailed survey response.
[15] *See id.*
[16] *See id.*
[17] *See id.*
[18] *See id.*

The table below summarizes the number of fiscal impact statements, including substantive revisions, that were prepared by the Office of the Budget Director each year from 2023 to 2025:[19]

	2023	2024	2025
Fiscal Impact Statements	165	196	102[20]

In preparing fiscal impact statements, the Office's Budget Analysts work closely with the agencies and entities that may be affected by the legislation to determine how much it would cost the agency or entity to implement the bill.[21] These estimates include the cost of any staff, services, or goods the agency or entity would need to meet the bill's requirements.[22] Budget Analysts also work closely with legislative drafters, including committee or Council staff, and with the Office of Revenue Analysis and other government branches.[23]

Iowa

In Iowa, fiscal notes are produced by the Fiscal Services Division, a branch of the state's Legislative Services Agency. The Legislative Services Agency is a nonpartisan agency established by statute in 2003 to provide a range of support services to the state's General Assembly.[24] In addition to drafting fiscal notes and other fiscal analyses, the Fiscal Services Division staffs the General Assembly's revenue and budget committees and subcommittees, performs state government oversight, and produces general fund revenue memoranda, among other services.[25]

The Fiscal Services Division has seventeen full-time employees, most of whom hold the title of Fiscal Legislative Analyst.[26] Fourteen of these Analysts draft fiscal notes, two serve as editors and reviewers, and all fiscal notes are reviewed by the Division's Director.[27] Employees are hired based on their analytical abilities and on their written and oral communication skills. Advanced degrees in economics, public policy analysis, public administration, business administration, law, accounting, or a related field are preferred but not required.[28] The Fiscal Services Division's operating budget, including salaries and benefits, is approximately $1.8 million per year.[29]

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[19] *See id.*
[20] This number was current as of August 4, 2025, when the survey response was drafted.
[21] From the District of Columbia Office of the Budget Director's emailed survey response.
[22] *See id.*
[23] *See id.*
[24] *See Legislative Services Agency (LSA),* The Iowa Legislature, available at https://www.legis.iowa.gov/agencies/nonpartisan/lsa.
[25] *See Fiscal Services,* The Iowa Legislature, available at https://www.legis.iowa.gov/agencies/nonpartisan/lsa/fiscalservices.
[26] *See id.*
[27] From the Iowa Fiscal Services Division's emailed survey response.
[28] *See id.*
[29] *See id.*

The table below summarizes the total number of fiscal notes, including substantive revisions, that the Fiscal Services Division prepared during Iowa's last three legislative sessions:[30]

	2023	2024	2025
Fiscal Notes	256	264	184[31]

Before preparing fiscal notes, Fiscal Legislative Analysts send data requests to any state agencies that the analysts believe may be impacted by the measure.[32] For local impact information, analysts request data from the League of Cities or the Association of Counties.[33]

Louisiana

Louisiana divides the responsibility for preparing fiscal notes between the Office of the Legislative Auditor and the Legislative Fiscal Office. The state's legislature convenes for up to sixty legislative days in even-numbered years to hear primarily general measures and for up to forty-five legislative days in odd-numbered years to hear primarily fiscal and budgetary measures.[34]

Legislative Auditor

Louisiana's Office of the Legislative Auditor was established in 1962 as a nonpartisan agency within state's legislative branch.[35] The office's main responsibility is to serve as a fiscal advisor to the legislature and to conduct investigative and fiscal audits of state agencies and local government entities.[36] During legislative sessions, the Legislative Auditor prepares fiscal notes for measures affecting boards, commissions, and local government entities.[37] The office also responds to information requests from legislators and committees.[38]

Since the preparation of fiscal notes is secondary to the Legislative Auditor's oversight responsibilities, the Office assigns Analysts from its various divisions to serve on the fiscal notes team, rather than maintaining a full-time fiscal notes staff.[39] These analysts come from Legislative

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[30] *See id.*
[31] The Fiscal Services Division drafted fewer fiscal notes in 2025 due to an increased fiscal impact threshold. Until 2025, the Fiscal Services Division drafted fiscal notes for all measures with an estimated impact of $100,000 or more. In 2025, this threshold was increased to $500,000.
[32] From the Iowa Fiscal Services Division's emailed survey response.
[33] *See id.*
[34] *See Louisiana Legislative Session: Structure and Key Procedures,* available at https://legalclarity.org/louisiana-legislative-session-structure-and-key-procedures/.
[35] *See Our History*, Louisiana Legislative Auditor, available at https://www.lla.la.gov/about/our-history.
[36] Article III, §11, Louisiana State Constitution, available at https://codes.findlaw.com/la/louisiana-constitution-of-1974/la-const-art-iii-sect-11/.
[37] From the Louisiana Office of the Legislative Auditor's emailed survey response.
[38] *See id.*
[39] *See id.*

Auditor divisions including Performance Audit, Financial Audit, and Local Government Services.[40] Generally, four to six analysts prepare the notes, and two additional personnel review the notes and administer the fiscal notes system.[41] Most positions within the Office of the Legislative Auditor require, at minimum, a college degree with an accounting certification.[42] Some positions, including the positions of most fiscal note team members, require graduate degrees or law degrees.[43] While the Legislative Auditor's overall budget is $41,205,375 per year, the Office estimates that approximately $150,000 per legislative session is spent on preparing fiscal notes.[44]

The table below summarizes the number of fiscal notes, including substantive revisions, that the Legislative Auditor prepared during the last general session (2024) and last two fiscal sessions (2023 and 2025):[45]

	2023	**2024**	**2025**
Fiscal Notes	98	64	89

In preparing fiscal notes, the Office of the Legislative Auditor relies on information from a wide range of entities that may be affected by the legislation, including representatives of the state's cities, towns, and villages; municipal associations; parish governments; parish associations; and various boards and commissions.[46] Each entity that the analyst believes may be affected by the measure is asked to review the draft measure and to complete a fiscal note worksheet estimating the measure's fiscal impacts on the entity.[47] The analyst preparing the fiscal note can either accept the fiscal estimate provided in the worksheet or engage in a dialogue with the entity to arrive at a consensus about the measure's fiscal impacts.[48] If the analyst and the entity cannot reach a consensus, both the entity's reported impacts and the analyst's opinions of the entity's reported impacts, are included in the fiscal note.[49]

Legislative Fiscal Office

The Legislative Fiscal Office is an independent agency created by statute to provide nonpartisan advice and services to Louisiana's Senate and House of Representatives.[50] The Legislative Fiscal Office prepares all fiscal notes other than those prepared by the Legislative

[40] *See id.*
[41] *See id.*
[42] *See id.*
[43] *See id.*
[44] *See id.*
[45] *See id*.
[46] From the Louisiana Office of the Legislative Auditor's emailed survey response.
[47] From the Louisiana Legislative Fiscal Office's emailed survey response (providing information on how fiscal notes are prepared by both the Legislative Fiscal Office and the Office of the Legislative Auditor).
[48] *See id.*
[49] *See id.*
[50] *See Who We Are,* Legislative Fiscal Office, available at https://lfo.louisiana.gov/.

Auditor, including fiscal notes for measures affecting state agencies.[51] Other services provided by the Office include fiscal research, committee support, revenue forecasting, and budget analysis.[52] The Office also develops and presents the state's official expenditure forecasts for the Medicaid Program.[53]

The Legislative Fiscal Office is staffed by twenty full-time employees.[54] Of these, fifteen employees are Fiscal Analysts, Legislative Economists, or Revenue Analysts, all of whom contribute to the production of fiscal notes.[55] Fiscal Analysts employed by the Legislative Fiscal Office are required to have, at minimum, a graduate degree with a concentration in statistics, mathematics, accounting, political science, financial auditing, actuarial science, law, or another similar field.[56] The position also requires graduate-level experience in research methodologies.[57] Legislative Economists and Revenue Analysts are required to hold a master's degree in economics, agricultural economics, or a related field, with at least nine or more hours of graduate-level coursework in econometrics, statistics, or quantitative modeling.[58] The Office's total annual budget, which includes salaries, benefits, operation costs, and other costs, is $3,791,600.[59]

The table below summarizes the number of fiscal notes, including substantive revisions, that the Legislative Fiscal Office prepared during the last general session (2024) and last two fiscal sessions (2023 and 2025):[60]

	2023	**2024**	**2025**
Fiscal Notes	1,296	1,597	1,454

In preparing fiscal notes, the Legislative Fiscal Office follows the same general process as the Office of the Legislative Auditor.[61] This includes requesting a fiscal note worksheet from any state or local agency or entity that might be affected by the measure and either accepting the agency or entity's estimate of the measure's potential fiscal impacts or engaging in a discussion with the agency or entity to attempt to reach a consensus.[62]

[51] From the Louisiana Legislative Fiscal Office's emailed survey response.
[52] *See id.*
[53] *See id.*
[54] *See id.*
[55] *See id.*
[56] *See id.*
[57] *See id.*
[58] *See id.*
[59] *See id.*
[60] *See id.*
[61] *See id.*
[62] *See id.*

Maryland

Maryland's Department of Legislative Services was established in 1997 as a successor to two offices -- the Department of Legislative Reference, established in 1906, and the Department of Fiscal Services, established in 1947.[63] The Department of Legislative Services provides nonpartisan research, drafting, statutory revision, library, and fiscal analysis services to the state's General Assembly.[64] The Department's Office of Policy Analysis is responsible for producing fiscal notes and assists the general assembly with budget preparation, revenue and expenditure forecasts, program evaluations, taxation research, and other fiscal services.[65] The Office of Policy Analysis also provides staffing support to the General Assembly's fiscal committees.[66]

The Office of Policy Analysis assigns thirty-one full-time analysts and eight full-time support staff to prepare fiscal notes.[67] One of the support staff members is hired temporarily to assist with session work, and the rest of the support staff and analysts are permanent employees.[68] Analysts are required to have either a law degree or a master's degree in public policy, public administration, accounting, business, economics, finance, government, or a related field.[69] The total annual budget for the Office of Policy Analysis, including two hundred and seven staff members, is approximately $40,000,000.[70]

The table below summarizes the number of fiscal notes, including substantive revisions, that the Office of Policy Analysis prepared during the last three legislative sessions:[71]

	2023	**2024**	**2025**
Fiscal Notes	2,976	3,663	3,383

In Maryland, all state agencies are required by law to respond to inquiries from the Department of Legislative Services to assist with the preparation of fiscal notes.[72] The Office of Policy Analysis also seeks input from local government agencies.[73] While the information provided by the agencies is intended to help inform the fiscal analyses, the analyst preparing the fiscal note may disagree with, and is not required to accept, the agency's assessment.[74]

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[63] *See Maryland Manual On-Line: A Guide to Maryland and Its Government*, available at https://msa.maryland.gov/msa/mdmanual/07leg/legser/html/legserf.html.
[64] *See* id.
[65] From the Maryland Department of Legislative Services' Office of Policy Analysis' emailed survey response.
[66] *See id.*
[67] *See id.*
[68] *See id.*
[69] *See id.*
[70] *See id.*
[71] *See id.*
[72] *See id.*
[73] *See id.*
[74] *See id.*

Oregon

Oregon's legislature meets for a six-month session each odd-numbered year, during which the state's biennial budget is enacted.[75] Every even-numbered year, the legislature meets for a one-month session.[76] The responsibility for preparing fiscal analyses, including fiscal impact statements and revenue impact statements, is divided between two nonpartisan legislative service agencies -- the Legislative Fiscal Office[77] and the Legislative Revenue Office.[78] In addition to preparing fiscal impact statements or revenue impact statements, the offices prepare "no impact" statements or "minimal fiscal impact" statements for measures that either do not affect or have no significant effect on state expenditures or revenues.[79] This requires staff to read each measure and may require additional background research. Minimal impact statements consist of brief, more preliminary analyses and are intended to help non-revenue committees understand the potential fiscal impacts of a measure.[80]

Legislative Fiscal Office

In addition to preparing fiscal impact statements for measures affecting expenditures, the Legislative Fiscal Office staffs and supports Oregon's Joint Committee on Ways and Means and its seven subcommittees and assists with the development of a balanced state budget.[81] The office also staffs the Joint Committee on Legislative Audits and Joint Committee on Information Management and Technology.[82] Additionally, each Fiscal Analyst in the office maintains a portfolio of state agencies for which the Analyst provides budget recommendations and fiscal analyses.[83]

The Legislative Fiscal Office is staffed full-time by five Fiscal Analysts, five Senior Analysts, and twelve Principal Analysts, all of whom help prepare fiscal impact statements.[84] Statements are drafted primarily by the office's Fiscal Analysts, and Senior Analysts and Principal Analysts review the statements that affect agencies within the analyst's portfolio.[85] Most staff members in the Fiscal Office have advanced degrees, including degrees in law, business, public administration, or accounting; however, an advanced degree is not formally required.[86] Salaries and benefits for these positions and the office's administrative staff, a total of twenty-eight full-time positions, are funded by an annual appropriation of $16,208,056.[87]

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[75] From the Oregon Legislative Revenue Office's emailed survey response.
[76] *See id.*
[77] *See* §173.025(1), Oregon Revised Statutes.
[78] *See* §173.025(2), Oregon Revised Statutes.
[79] From the Oregon Legislative Revenue Office's and Oregon Legislative Fiscal Office's emailed survey responses.
[80] From the Oregon Legislative Revenue Office's emailed survey response.
[81] From the Oregon Legislative Fiscal Office's emailed survey response.
[82] *See id.*
[83] *See id.*
[84] *See id.* (noting that one additional Fiscal Analyst works full-time but is hired temporarily to help with the session workload, while the rest of the staff is permanent).
[85] *See id.*
[86] *See id.*
[87] *See id.*

The table below summarizes the number of fiscal impact statements, including substantive revisions, that the Fiscal Office prepared during the last three short legislative sessions:[88]

	2020	2022	2024
Fiscal Impact Statements	458	451	450

The Fiscal Office also provided to the Bureau the following summary of the number of fiscal impact statements and substantive revisions that the office prepared weekly during these short sessions:[89]

	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5
2020	96	245	80	0	37
2022	25	196	115	89	26
2024	37	232	79	65	37

The table below summarizes the number of fiscal impact statements, including substantive revisions, that the office prepared during the last three long (budgeting) legislative sessions:[90]

	2021	2023	2025
Fiscal Impact Statements	2,302	2,330	2,486

These numbers represent all measures in each respective year for which the Legislative Fiscal Office prepared a fiscal analysis of any kind, including "no impact" statements and "minimal fiscal impact" statements.[91]

Before preparing a fiscal impact statement, the Fiscal Analyst contacts any agencies or entities that the analyst believes may be affected by the measure, including the governments of the state's nine federally recognized tribes.[92] Fiscal Analysts also work with representatives from cities, counties, special districts, school districts, and other local government entities to gather fiscal impact information.[93] The affected agencies or entities are asked to complete a standardized form that estimates the measure's impact on the agency or entity, and the form is used to support

[88] *See id.*
[89] *See id.*
[90] *See id.*
[91] *See id.*
[92] *See id.* (noting that the Legislative Fiscal Office's work with tribal governments is coordinated through the Legislative Committee on Indian Services).
[93] *See id.*

the fiscal analysis.[94] In preparing fiscal impact statements, Fiscal Analysts also work closely with legislative policy committees, the Legislative Revenue Office, legislative counsel, and other legislative staff.[95]

Legislative Revenue Office

Oregon's Legislative Revenue Office produces fiscal notes for all measures affecting state revenues. The Revenue Office was established by statute in 1975 as a permanent, non-partisan legislative service agency.[96] In addition to preparing revenue impact statements, the office provides research and analysis for legislators on tax policy and school finance issues.[97] The office also provides staffing for the Senate Finance and Revenue Committee, House Revenue Committee, and the Joint Committee on Tax Expenditures.[98]

The Revenue Office's staff includes seven full-time employees, most of whom have a master's degree or doctorate in economics.[99] Staff titles, in addition to the Legislative Revenue Officer, include three Senior Economists and three Revenue Economists. Each economist is also assigned a portfolio of tax policies for which they provide legislative advice. During legislative sessions, the office also adds two part-time staff members.[100] The office's biannual appropriation of approximately $4.7 million for 2025-2027 pays for the full-time staff, while session hires are funded separately.[101]

As noted previously, although the legislature meets annually, budgeting is done only in odd-numbered years. The table below summarizes the number of revenue impact statements, including substantive revisions, that were prepared by the Revenue Office during the last three long (budgeting) sessions:[102]

	2021	2023	2025
Revenue Impact Statements	100	70	86

These numbers represent only the measures in each respective year that were found to have an impact on state revenues. "No impact" statements and "lite impact" statements are not included in this data.[103]

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[94] *See id.*
[95] *See id.*
[96] *See Welcome to Oregon's Legislative Revenue Office,* Oregon State Legislature, available at https://www.oregonlegislature.gov/lro.
[97] *See id.*
[98] From the Oregon Legislative Revenue Office's emailed survey response.
[99] *See id.*
[100] *See id.*
[101] *See id.*
[102] *See id.*
[103] *See id.*

In compiling the data used to inform revenue impact statements, the Legislative Revenue Office consults state agencies, county tax assessors, stakeholders, and other entities, as appropriate.[104]

Texas

In Texas, fiscal analyses, including fiscal notes, equalized education funding impact statements, and dynamic fiscal impact statements, are prepared by the bipartisan Legislative Budget Board (Board). The Board was established by statute in 1949 to oversee the state's budget and fiscal policy development.[105] The Board is jointly chaired by the Lieutenant Governor and Speaker of the House of Representatives, and members include four Representatives and four Senators.[106] In addition to preparing fiscal analyses, the Board is responsible for establishing the State's constitutional spending limit, drafting the State's general appropriations bill, preparing a budget estimates document, and other tasks related to state spending.[107] Board members have, collectively, approximately 120 staff members, all of whom are involved in preparing fiscal analyses.[108]

The Board requires each staff member to have a four-year degree with a major or minor in an area of study that is related to the Board's work.[109] Most staff members have backgrounds in fields like economics, public administration, government, political science, or public affairs, although some studied journalism, mathematics, and engineering.[110] All staff members except one are employed full-time, and the sole part-time staff member works twenty hours per week.[111] The Board also occasionally hires temporary employees during the legislative session as needed to supplement staffing levels.[112] Although the Bureau requested information on the Board's budget for staffing related to fiscal notes, the Board was unable to provide this, since staff also have many other responsibilities and the budget does not reflect a breakdown based upon time spent on staff members' various duties.[113]

Texas has a biennial legislature that meets for 120-day sessions each odd-numbered year. Since 2021, the Texas legislature has also held eight special sessions, including three in 2021, four in 2023, and one, to date, in 2025.[114] The table below summarizes the total number of fiscal analyses, including substantive revisions, that the Board prepared during the respective year's regular and special sessions:[115]

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[104] *See id.*
[105] *See Board Members,* Legislative Budget Board, available at https://www.lbb.texas.gov/Current_Board_Members.aspx.
[106] *See id.*
[107] *See Responsibilities,* Legislative Budget Board, available at https://www.lbb.texas.gov/Responsibilities.aspx.
[108] From the Texas Legislative Budget Board's emailed survey response.
[109] *See id.*
[110] *See id.*
[111] *See id.*
[112] *See id.*
[113] *See id.*
[114] *See id.*
[115] *See id.*

	2021	2023	2025
Fiscal Notes	6,878	7,196	6,983
Fiscal Note Revisions	106	91	87
Impact Statements	987	742	650
Impact Statement Revisions	16	8	10
Total Fiscal Analyses	**7,987**	**8,037**	**7,730**

As part of the fiscal notes process, the Board seeks input on the measure's potential fiscal impacts from any state agency that may be affected.[116]

Conclusion

In all of the jurisdictions that provided survey responses, the offices responsible for producing fiscal analyses also had other duties related to state budgets, fiscal committees, state tax policies, and other fiscal services. Most of the offices required or preferred professional staff members to hold graduate degrees in fields such as accounting, economics, public policy analysis, mathematics, or public administration, and some required accounting certifications. All of the offices were staffed largely by full-time, permanent employees, although some of the offices hire additional, temporary staff to support session workloads. The offices' staffing numbers, workloads, and annual budgets spanned a wide range, depending on the size of the state or district, whether one or multiple offices is responsible for fiscal notes, and the duration and frequency of legislative sessions. The number of fiscal notes an office produces per Regular Session will also vary depending on whether fiscal notes are required for all fiscal measures, all measures where the fiscal impact exceeds a certain dollar amount, or only by request.

[116] *See id.*

Chapter 5

IMPLEMENTING FISCAL NOTES IN HAWAII: CONSIDERATIONS AND COSTS

Introduction

As noted in Chapter 2, despite ongoing conversations and recommendations regarding the Legislature's need for independent fiscal analyses, Hawaii is the only state that does not use fiscal notes.[1] Of the six jurisdictions that the Legislative Reference Bureau (Bureau) studied at the Legislature's request, all six require fiscal notes for some or all measures impacting government revenues and expenditures. As discussed in Chapter 3, the six jurisdictions differ somewhat in terms of how, when, and by whom fiscal notes are produced and the types of information included in the notes. While the Bureau takes no position on whether fiscal notes should be required in Hawaii, and few positions on how the notes' production should be administered, we have compiled a list of factors for the Legislature to consider if it decides to implement the use of fiscal notes. These factors are based on survey responses from the six jurisdictions, as well as the best practices identified, and other recommendations made, by the Center on Budget and Policy Priorities (Center). For consistency, we have used the term "fiscal note" throughout this chapter, although, as observed in Chapter 3, some jurisdictions use different terminology for fiscal analyses.

We have also summarized data on the offices that produce fiscal notes in the six surveyed jurisdictions, including the offices' budgets, staffing, and workloads, to provide insights into the potential costs of implementing fiscal notes in Hawaii. This data was discussed more fully in Chapter 4.

Considerations Based on the Center on Budget and Policy Priorities' Best Practices

Based on the Bureau's research, and on best practices identified by the Center, we believe that, if fiscal notes are implemented in Hawaii, the following should be considered:

Whether to Establish a Financial Threshold for the Production of Fiscal Notes

The Center recommends that states require fiscal notes for "almost all proposals[,]" meaning all bills and resolutions that involve any state revenues or expenditures.[2] This ensures that no measures having fiscal impacts are overlooked and helps avoid politicization or bias in

[1] *See* Hearing on House Concurrent Resolution No. 61 Before the House Comm. On Finance, 33rd Leg., Reg. Sess. (Haw. 2025) (statement of Ted Kefalas, Director of Strategic Campaigns, Grassroot Institute of Hawaii).
[2] *See* McNichol, Lav, and Masterson, *Better Cost Estimates, Better Budgets,* Center on Budget and Policy Priorities (November 24, 2015) at 4.

determining which measures warrant fiscal notes.[3] While the six jurisdictions that the Bureau surveyed generally follow this recommendation, Iowa and Louisiana have specific dollar amounts that trigger the production of fiscal notes. Iowa requires a fiscal note for any measure that could reasonably have an annual effect of at least $500,000 or a combined total effect within five years of enactment of $2,500,000 or more.[4] Louisiana requires fiscal notes for all measures that have a $100,000 effect on revenues or expenditures,[5] although certain parties can also request a fiscal note, regardless of the amount of the measure's fiscal impact.[6] D.C., Maryland, Oregon, and Texas require fiscal notes for virtually every bill and resolution having any fiscal effects.[7]

Whether to Assign Responsibility for Fiscal Notes to an Existing Nonpartisan Office

Five of the six jurisdictions that the Bureau surveyed assign the responsibility for fiscal notes to one or more independent, nonpartisan offices. Of the six, Texas is the only state that relies instead on a bipartisan board, chaired by the state's Lieutenant Governor and comprising legislative members and their staffs.[8] The Bureau notes that the use of an internal legislative committee to produce fiscal notes is contrary to the Center's advice to make fiscal analyses nonpartisan and independent.[9] In Hawaii, if the Legislature decides to assign responsibility for fiscal notes to an existing office, the Office of the Legislative Analyst exists as an unfunded, unstaffed office that was statutorily established to provide related nonpartisan fiscal legislative services. The establishment and intended purpose of this office was discussed more fully in Chapter 2. If the Legislature decides that the Office of the Legislative Analyst is the appropriate legislative service agency to produce fiscal notes, the Bureau recommends explicitly assigning this responsibility to the office by amending section 21F-7, Hawaii Revised Statutes (HRS). The Bureau notes that, while the "general purposes" of the office, as outlined section 21F-7, HRS, are likely broad enough to encompass fiscal notes, an amendment to the section would provide a clear statutory mandate for the notes' production.

Whether Fiscal Notes Should Measure Long-Term Impacts

As discussed in Chapter 2, the Center recommends that fiscal notes "reflect the proposed legislation's full cost."[10] For some measures, costs may rise exponentially each year after the measure's enactment, and the full fiscal impact may not be seen for some time.[11] Of the six

[3] *See id.* at 5 (citing Illinois as an example of a "by request" fiscal notes process that may be subject to politicization or bias. At the time the Center's report was written, fiscal notes were only produced in Illinois at the request of the bill's sponsor or with the backing of a majority of the chamber).
[4] *See* Rule 17, Joint Rules of the Senate and House of Representatives of the State of Iowa.
[5] *See* Rule 4(A)(2)(a), Joint Rules of Order of the Senate and House of Representatives of the State of Louisiana.
[6] *See* Rule 4(A)(5), Joint Rules of Order of the Senate and House of Representatives of the State of Louisiana.
[7] *See* Chapter 3 of this study.
[8] From the Texas Legislative Budget Board's emailed survey response.
[9] *See* Better Cost Estimates, Better Budgets, *supra* note 2, at 5.
[10] *See* Better Cost Estimates, Better Budgets, *supra* note 2, at 6.
[11] *See* Chapter 2 of this study.

jurisdictions the Bureau surveyed, all except Oregon require that fiscal notes estimate a measure's impact for five years after enactment.[12] In Oregon, fiscal notes estimate fiscal impacts for four years after enactment for most measures,[13] six years after enactment if the measure creates or extends a tax expenditure,[14] or ten years after enactment if the measure modifies a criminal sentence or creates a new crime.[15]

Whether, or When, Fiscal Notes Should Be Revised

The Center argues that "[i]f a fiscal note is not updated for material changes in a bill, the note will no longer serve its purpose."[16] While all of the jurisdictions the Bureau surveyed produce revised fiscal notes, the circumstances triggering a revision vary. D.C. requires an amended fiscal note when any substantive changes are made to a measure.[17] Iowa allows legislators to request a revised fiscal note if an amendment to a measure affects the measure's fiscal impact.[18] Louisiana similarly requires revisions to a fiscal note if a committee amends the measure in a way that affects its fiscal impact, or if the measure is amended via floor amendment.[19] Maryland requires that a revised fiscal note be prepared and circulated to the chairs of all relevant committees, Secretary of the Senate or Chief Clerk of the House, and the measure's sponsor if an amendment "changes the fiscal impact of a bill[.]"[20] Oregon House rules require "appropriate changes" to be made to a fiscal note when a measure is amended by a committee.[21] In Texas, the House and Senate rules on fiscal note revisions differ slightly. Texas House rules require a committee chair to obtain an updated fiscal note if the committee amends the measure "so as to alter its fiscal implications[.]"[22] Texas Senate rules require the chair of a committee to request an updated fiscal note if the committee amends a measure in any way.[23]

Whether and How Fiscal Notes Should be Made Available to the Public

Virtually all jurisdictions that produce fiscal notes, including the six jurisdictions surveyed by the Bureau,[24] publish the fiscal notes on the legislatures' websites.[25] The Center recommends

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[12] *See id.*
[13] From the Oregon Legislative Fiscal Office's survey response, compiled in *2025: Fiscal Note Survey* by the National Conference of State Legislatures. A copy is on file with the Bureau.
[14] *See* §173.025(3)(b), Oregon Revised Statutes.
[15] *See* §173.029(3), Oregon Revised Statutes.
[16] Better Cost Estimates, Better Budgets, *supra* note 2, at 9.
[17] From the District of Columbia Office of the Budget Director's emailed survey response.
[18] *See* Rule 17, Joint Rules of the Senate and House of Representatives of the State of Iowa.
[19] *See* Rule 4(D), Joint Rules of Order of the Senate and House of Representatives of the State of Louisiana.
[20] *See* Md. Code. Ann., State Gov't, §2-1505(f).
[21] *See* Rule 14.25(2), Oregon Rules of the House of Representatives.
[22] *See* Rule 4, §33(d), Texas House Rules, 89th Legislature.
[23] *See* Rule 7.09(c), Texas Senate Rules, 89th Legislature.
[24] From the jurisdictions' emailed survey responses.
[25] *See* Better Cost Estimates, Better Budgets, *supra* note 2, at 10.

making available in one place all versions of the fiscal note for a measure, including any revisions, to make the information easily accessible.[26]

Other Considerations

Based on additional recommendations from the Center and on the jurisdictions' responses to the Bureau's survey, the Legislature may also wish to consider the following:

Whether to Administer Fiscal Notes by Statute, Joint Rule, or Both

The Center recommends that states maintain a written mandate on the production of fiscal notes to help promote consistency. According to the Center, "[a] law or legislative rule and a written procedure for preparing fiscal notes can help ensure that comprehensive fiscal notes are prepared for all appropriate legislative proposals."[27] Of the six jurisdictions the Bureau surveyed, only Iowa requires and administers fiscal notes entirely through legislative rules.[28] Louisiana statutes require the Legislative Fiscal Office to produce fiscal notes,[29] but the notes are otherwise administered by a joint legislative rule.[30] The District of Columbia,[31] Maryland,[32] Oregon,[33] and Texas[34] administer fiscal notes primarily by statute. The Bureau suggests that, in Hawaii, establishing a statutory mandate for the production of fiscal notes but administering the notes through legislative rules, similarly to Louisiana, might offer the most flexibility. The statutory mandate would ensure that fiscal notes are consistently produced, while legislative rules dictating the notes' content, timing, and other factors could be more easily amended as the Legislature tailors the fiscal notes process to its needs.

The Legislature may also wish to consider whether to use prescribed forms for fiscal notes to ensure the notes' thoroughness and consistency. For example, Louisiana requires the use of specific fiscal worksheets.[35]

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[26] *See id.*
[27] Better Cost Estimates, Better Budgets, *supra* note 2, at 11.
[28] *See* Rule 17, Joint Rules of the Senate and House of Representatives of the State of Iowa.
[29] *See* §24.603(10), Louisiana Revised Statutes.
[30] *See* Rule 4(D), Joint Rules of Order of the Senate and House of Representatives of the State of Louisiana.
[31] *See* §1-301.47a, Code of the District of Columbia.
[32] *See* Md. Code. Ann., State Gov't, §2-1505.
[33] *See* §173.025, Oregon Revised Statutes.
[34] *See* §§314.001 to 314.005, Texas Government Code.
[35] From the Louisiana Legislative Auditor's Office's emailed survey response.

Whether to Include Additional Information in Fiscal Notes

The purpose of a fiscal note is to provide "a reliable estimate of the impact a bill or resolution will have on state revenues and expenditures."[36] However, some jurisdictions require that the notes contain information beyond the measure's impact on the state's budget. For example, Iowa requires fiscal notes to identify the expected source of the moneys for each expenditure, including any available federal funds.[37] Louisiana requires fiscal notes for bills authorizing the issuance of general obligation bonds to include extensive, detailed information about the facility or project that will be funded from the sale of the bonds.[38] Maryland requires fiscal notes to highlight any mandates the measure places on local government.[39] Oregon requires a public policy justification for any measure that creates or extends a tax expenditure.[40] In Texas, some fiscal notes, or other fiscal analyses, are required to describe the measure's impacts on residents at various income levels.[41] The Center maintains that "additional information can give a fuller picture of proposed legislation's consequences."[42]

Whether to Assign Other Fiscal Responsibilities to the Office that Produces Fiscal Notes

In addition to producing fiscal notes, all of the offices surveyed by the Bureau provide a broader range of fiscal services. For example, D.C.'s Office of Revenue Analysis also provides the D.C. Council with tax research, reports on revenue trends, and revenue forecasts,[43] and D.C.'s Office of the Budget Director helps amend and balance the mayor's proposed budget, determines committee hearing schedules, and offers budget education programs for Council staff, among other services.[44] Iowa's Legislative Services Agency staffs the General Assembly's revenue budget committees and subcommittees, performs state government oversight tasks, and produces general fund revenue memoranda.[45] Louisiana's Office of the Legislative Auditor conducts investigative and fiscal audits of state agencies and local government entities,[46] and Louisiana's Legislative

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[36] Better Cost Estimates, Better Budgets, *supra* note 2, at 3 (quoting Todd Haggerty and Erica Michel, *The Role of Fiscal Notes in the Legislative Process,* National Conference of State Legislatures, Legisbrief, Vol. 21, No. 48 (December 2013)).

[37] *See* Rule 17, Joint Rules of the Senate and House of Representatives of the State of Iowa.

[38] *See* Rule 4(C)(4), Joint Rules of Order of the Senate and House of Representatives of the State of Louisiana *See also* Chapter 3, pg ? of this study.

[39] *See* Md. Code. Ann., State Gov't, §2-1505(e)(2).

[40] *See* §173.025(3)(c), Oregon Revised Statutes.

[41] *See* Better Cost Estimates, Better Budgets, *supra* note 2, at 15-16 (citing Texas as a state that requires fiscal notes to explain the impact a measure will have on specific industries or persons at various income levels if the measure makes changes to taxes or fees. For example, a tax cut may reduce taxes for certain businesses but have a negative financial impact on the businesses' customers, employees, or investors). It appears that Texas now requires these factors to be discussed in a separate tax equity note, also prepared by the Legislative Budget Board. *See* Rule 4, §34(b)(5), Texas House Rules of Procedure, 89th Legislature.

[42] *Id.* at 14.

[43] From the District of Columbia Office of Revenue Analysis's emailed survey response.

[44] From the District of Columbia Office of the Budget Director's emailed survey response.

[45] From the Iowa Legislative Services Agency's emailed survey response.

[46] From the Louisiana Office of the Legislative Auditor's emailed survey response.

Fiscal Office provides fiscal research, committee support, revenue forecasting, and budget analyses.[47] Maryland's Office of Policy Analysis assists the state's general assembly with budget preparation, program evaluations, taxation research, and other services.[48] Oregon's Legislative Fiscal Office staffs the state's Joint Committee on Ways and Means and provides budget recommendations to state agencies,[49] and the state's Legislative Revenue Office staffs the House Revenue Committee and other committees and provides research and analyses on school finance issues.[50] Texas's Legislative Budget Board establishes the state's constitutional spending limit, prepares budget estimates, and has other duties related to state spending.[51]

In Hawaii, the Legislature's intent in establishing the Office of the Legislative Analyst, discussed in Chapter 2, appears to have included both the production of fiscal analyses and the provision of additional fiscal legislative services.[52] Section 21F-7, HRS, tasks the office with conducting research and analyses on state revenues, expenditures, and taxes; analyzing the Governor's budget proposals and supplemental budget submissions; providing economic forecasts; identifying and reporting on economic trends; and providing other nonpartisan fiscal services. While section 21F-7, HRS, does not explicitly require the production of fiscal notes, the section seems to be sufficiently broad, and could be amended, to encompass these services.

Costs

Because so many variables exist in how fiscal notes may be administered, the Bureau is unable to estimate the budget and staffing that would be required to implement a fiscal notes program in Hawaii. However, we have compiled some relevant data for purposes of comparison. The table below summarizes the annual budgets and staffing of the offices the Bureau surveyed, along with the total number of fiscal analyses, including substantive revisions, that each office produced during the last three regular sessions. All data was compiled from the jurisdictions' responses to emailed surveys, which are on file with the Bureau. This data was discussed more fully in Chapter 4.[53]

For purposes of comparison, we have also noted the number of measures referred during the same regular sessions to either Hawaii's Senate Committee on Ways and Means or the House Committee on Finance, or both. It is uncertain whether these numbers accurately reflect the average numbers of fiscal notes that would be needed per regular session in Hawaii, since those numbers would depend, in part, on how the Legislature chose to administer fiscal notes. However, this data is intended to provide some insight into the budget and staffing requirements for offices that may have comparable workloads. As previously noted, the offices surveyed have other fiscal responsibilities, such as providing budget advice, advising on tax policies, and staffing fiscal committees. The listed budgets and staffing are for the offices' full range of fiscal legislative services.

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[47] From the Louisiana Legislative Fiscal Office's emailed survey response.
[48] From the Maryland Office of Policy Analysis's emailed survey response.
[49] From the Oregon Legislative Fiscal Office's emailed survey response.
[50] From the Oregon Legislative Revenue Office's emailed survey response.
[51] *See Responsibilities,* Legislative Budget Board, available at https://www.lbb.texas.gov/Responsibilities.aspx.
[52] *See* Chapter 2, pg? of this study.
[53] *See* Chapter 4, pg? of this study.

		Annual Budget	Full-Time Employees	Fiscal Notes Produced Including Substantive Revisions		
				2023	**2024**	**2025**
District of Columbia Council	Office of Revenue Analysis	$4,912,000	5	150	150	150[54]
	Office of the Budget Director	$2,700,000[55]	13[56]	165	196	102[57]
Iowa	Legislative Services Agency	$1,800,000	17	256	264	184
Louisiana	Legislative Auditor	$41,205,375	6-8	98	64	89
	Legislative Fiscal Office	$3,791,600	20	97	63	86
Maryland	Department of Legislative Services	$40,000,000	207	2,976	3,663	3,383
Oregon	Legislative Fiscal Officer	$16,208,056	28	2,330	450[58]	2,486
	Legislative Revenue Officer	$4,700,000[59]	7	70	Not Provided [60]	86
Texas	Legislative Budget Board	Not Provided	120	8,037	N/A[61]	7,730
Hawaii Measures Referred Each Regular Session to WAM, FIN, or Both			N/A	2,157	1,913	2,186

[54] In its response to the Bureau's survey, the D.C. Office of Revenue Analysis did not provide precise numbers for the number of fiscal notes produced each year. Instead, the office offered a rough estimate of "[a]pproximately 150 each year, 450 total over three years."

[55] This represents the budget for the entire office, which includes research and performance teams, budget analysts, the budget director, and the chief of staff. Budget analysts comprise approximately forty-six percent of the staff.

[56] Six of these employees are responsible for drafting fiscal impact statements.

[57] This number is current as of August 2, 2025.

[58] This number reflects Oregon's practice, discussed in chapter 4, of having a shorter legislative session every other year.

[59] Does not include funding for two session staff.

[60] *See* note 55 (noting Oregon's shorter legislative sessions).

[61] Texas has a biannual legislature and did not meet in 2024. However, during the 2021 legislative session, the office produced 7,987 fiscal analyses, including revisions.

Conclusion

The six jurisdictions surveyed by the Bureau were identified as meeting most or all of the Center for Budget and Policy Priorities' best practices for fiscal notes.[62] However, each jurisdiction administers its fiscal notes program slightly differently. The jurisdictions' requirements for fiscal notes, as set out in statute, legislative rule, or both, are tailored to meet that legislative body's specific needs. If the Legislature determines that a fiscal notes office, or an office providing a broader range of fiscal services, is needed in Hawaii, the Bureau recommends forming a legislative task force, working group, or joint legislative committee to weigh the considerations and costs discussed in this study. This legislatively assembled group could determine how to administer fiscal notes in a way that best serves the Legislature and the State. The Bureau also notes that sections 21F-7 and 21F-8, HRS, established and assigned overarching fiscal responsibilities to the Office of the Legislative Analyst. This office could be funded and staffed, and its statutory responsibilities refined by amending section 21-7, HRS, to explicitly include fiscal notes and other fiscal legislative services.

[62] *See* Better Cost Estimates, Better Budgets, *supra* note 2, at 2.

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HOUSE OF REPRESENTATIVES
THIRTY-THIRD LEGISLATURE, 2025
STATE OF HAWAII

H.C.R. NO. 61

HOUSE CONCURRENT RESOLUTION

REQUESTING A STUDY EXAMINING HOW CERTAIN OTHER JURISDICTIONS PRODUCE FISCAL NOTES.

WHEREAS, the Hawaii State Constitution assigns the authority to appropriate funds to the Hawaii State Legislature; and

WHEREAS, during each Regular Session, the Legislature considers hundreds of spending- and tax-related bills that may have an impact on the State's budget; and

WHEREAS, members of the Hawaii State Legislature would benefit from having accurate and useful information about the fiscal impacts of those bills; and

WHEREAS, in many other states, legislators analyzing fiscal measures may refer to fiscal notes, which are written reports that project the budget impacts of some or all bills; and

WHEREAS, among the states that use fiscal notes, the procedures used to produce the notes and the information contained within the reports differ dramatically from state to state; and

WHEREAS, for example, in most states, fiscal notes are produced by a nonpartisan legislative fiscal office, while in other states, fiscal notes are produced by an executive branch agency that is involved in development of the executive budget, or in a few states, by a legislative committee; and

WHEREAS, similarly, some states require fiscal notes to be produced for every bill that may have a significant financial impact, while other states produce fiscal notes only for select bills or upon the request of legislators; and

WHEREAS, some states project the costs of legislation for a single fiscal year, while other states project the costs of legislation for multiple fiscal years; for example, projections in twelve states and the District of Columbia include four or more years; and

WHEREAS, some states require fiscal notes to be updated each time a bill is amended during the legislative process, while other states do not require such revisions; and

WHEREAS, the Center on Budget and Policy Priorities, in its report entitled "Better Cost Estimates, Better Budgets," noted that Iowa, Louisiana, Maryland, Oregon, Texas, and the District of Columbia meet all of its best practices criteria in the production of fiscal notes, because those jurisdictions:

(1) Prepare fiscal notes for all bills and revise the fiscal notes as the bills move through the legislative process;

(2) Create fiscal notes in a manner that is free from partisan pressure;

(3) Project the long-term fiscal impacts of proposed legislation; and

(4) Make fiscal notes accessible to the public; and

WHEREAS, presently, the Hawaii State Legislature's budget committees work with the executive branch to estimate the fiscal impacts of legislative proposals; however, there are no formal fiscal notes produced; and

WHEREAS, although Act 127, Session Laws of Hawaii 1990, established an Office of the Legislative Analyst under chapter 21F, Hawaii Revised Statutes, as a separate fiscal policy office in the legislative branch, it has never been funded; and

WHEREAS, according to section 21F-7(a), Hawaii Revised Statutes, the purposes of the Office of the Legislative Analyst include:

(1) Providing the Legislature with research and analysis of current and projected state revenues and expenditures;

(2) Researching economic and fiscal policy;

(3) Providing economic reports and studies on the state of Hawaii's economy;

(4) Conducting budget and tax studies and providing general fiscal and budgetary information;

(5) Reviewing the operation of state programs to appraise the implementation of state laws regarding the expenditure of funds and recommending means to improve efficiency; and

(6) Recommending changes in the mix of revenue sources for programs, in the percentage of state expenditures devoted to major programs, and in the role of the Legislature in overseeing state government expenditures and revenue projections; and

WHEREAS, section 21F-8, Hawaii Revised Statutes, requires state agencies to comply with requests of the Office of the Legislative Analyst for information, data, estimates, and statistics, and requires the heads of certain agencies to provide the Office of the Legislative Analyst with full and free access to information, data, estimates, and statistics on the state budget, revenue, and expenditures; and

WHEREAS, accordingly, it would be beneficial to study how other states generate fiscal notes to determine which state model, if any, would work best for Hawaii; now, therefore,

BE IT RESOLVED by the House of Representatives of the Thirty-third Legislature of the State of Hawaii, Regular Session of 2025, the Senate concurring, that the Legislative Reference Bureau is requested to study how Iowa, Louisiana, Maryland, Oregon, Texas, and the District of Columbia produce fiscal notes; and

H.C.R. NO. 61

BE IT FURTHER RESOLVED that, for each jurisdiction examined, the Legislative Reference Bureau is requested to analyze:

(1) The statute, rule, or other authority governing the preparation of fiscal notes;

(2) The types of bills for which fiscal notes are produced;

(3) At what points during the legislative process fiscal notes are produced and revised;

(4) The type of information included in the fiscal note;

(5) The entity responsible for producing the fiscal note;

(6) The time period for which the jurisdiction must project financial impacts; and

(7) Any other matters that the Legislative Reference Bureau believes may be helpful or significant for the purposes of the study; and

BE IT FURTHER RESOLVED that the Legislative Reference Bureau is requested to submit a report of its findings and recommendations, including any proposed legislation, to the Legislature no later than twenty days prior to the convening of the Regular Session of 2026; and

BE IT FURTHER RESOLVED that a certified copy of this Concurrent Resolution be transmitted to the Director of the Legislative Reference Bureau.

OFFERED BY: _____

MAR 05 2025

Appendix B

For purposes of this study, the following information was requested via electronic mail from the various offices responsible for producing fiscal notes in the District of Columbia, Iowa, Louisiana, Maryland, Oregon, and Texas:

1. The number of [fiscal notes,][1] including substantive revisions, that [the] office has produced per legislative session for the last three years;

2. Whether [the] office has any other duties and responsibilities relating to the legislative process while the legislature is in session;

3. The number of staff employed by [the] office to work directly on [fiscal notes], including the type of employment (e.g., full time, temporary, etc.);

4. Any credentials and experience that may be required of staff members who produce [fiscal notes], including relevant education, licenses, certifications, and any specialized knowledge in accounting, economics, public policy, or other professional fields of study;

5. The operations budget of [the] office; and

6. A list of any other offices or entities that assist [the] office to a significant extent in the production of [fiscal notes].

[1] Each survey was tailored to use the respective jurisdiction's term for fiscal analyses.

Appendix C

	D.C.	IOWA	LOUISIANA	MARYLAND	OREGON	TEXAS
Whether to Establish a Financial Threshold for the Production of Fiscal Notes	None	$500,000 or $2,500,000 in Five Years	$100,000	None	None	None
Whether to Assign Responsibility for Fiscal Notes to an Existing Nonpartisan Office	Two Nonpartisan Offices Office of the Budget Director Office of Revenue Analysis	Nonpartisan Office Legislative Services Agency's Fiscal Services Division	Two Nonpartisan Offices Office of the Legislative Auditor Legislative Fiscal Office	Nonpartisan Office Office of Policy Analysis	Two Nonpartisan Offices Legislative Fiscal Office Legislative Revenue Office	Bipartisan Legislative Board Legislative Budget Board
Whether Fiscal Notes Should Measure Long-Term Impacts	Five Years	Five Years	Five Years	Five Years	Four Years (Generally) Six Years (Tax Measures) Ten Years (Certain Criminal Measures)	Five Years, Noting Any Expected Impact Beyond Five Years
Whether, or When, Fiscal Notes Should Be Revised	Yes For Any Substantive Changes	Yes For Substantive Changes That Affect Fiscal Impact - Only on Legislator's Request	Yes For Substantive Changes or Floor Amendments That Affect Fiscal Impact	Yes For Substantive Changes That Affect Fiscal Impact	Yes For Any Changes by a Committee (House Rules)	Yes For Any Changes by a Committee (Senate Rules) For Changes That Affect Fiscal Impact (House Rules)
Whether and How Fiscal Notes Should Be Made Available to the Public	Yes Legislative Website	Yes Legislative Website	Yes Legislative Website	Yes Legislative Website	Yes Legislative Website	Yes Legislative Website

	D.C.	IOWA	LOUISIANA	MARYLAND	OREGON	TEXAS
Whether to Administer Fiscal Notes by Statute, Joint Rule, or Both	Statute §1-301.47a, Code of the District of Columbia	Joint Rule Rule 17, Joint Rules of the Senate and House of Representatives	Both §24:603 and §47:1517.2, Louisiana Revised Statutes Rule 4, Joint Rules of the Senate and House of Representatives	Statute §2-1505, State Government Article of the Code of Maryland	Statute §173.025, Oregon Revised Statutes	Statute §§314.001 to 314.005, Texas Government Code
Whether to Include Additional Information in Fiscal Notes	None	Expected Source of Moneys for Expenditures	Detailed Information About GO Bond Projects	Mandates Placed on Local Government	Public Policy Justification for Tax Expenditures	For Certain Tax Measures - Impact on Specific Industries or Persons at Various Income Levels
Whether to Assign Other Fiscal Responsibilities to Office That Produces Fiscal Notes	Yes Office of Revenue Analysis: Tax Research, Revenue Trends, Revenue Forecasts Office of the Budget Director: Mayor's Budget, Committee Hearings, Budget Education	Yes Staffing for Revenue Budget Committees, State Government Oversight, General Fund Revenue Memoranda	Yes Office of the Legislative Auditor: Investigative and Fiscal Audits Legislative Fiscal Office: Fiscal Research, Committee Support, Revenue Forecasting, Budget Analyses	Yes Budget Preparation, Program Evaluations, Tax Research, Other Services	Yes Legislative Fiscal Office: Staffs Joint Committee on Ways and Means and Provides Budget Advice to State Agencies Legislative Revenue Office: Staffs House Revenue Committee and Advises on School Finance	Yes Establishes State's Constitutional Spending Limit, Prepares Budget Estimates, Has Other Duties Related to State Spending

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