

Fiscal Estimate Narratives
DOR 2/19/02

LRB Number 01-4148/1	Introduction Number SB-434	Estimate Type Original
Subject Exempt employee health care costs from county operating levy limits		

Assumptions Used in Arriving at Fiscal Estimate

With certain exceptions, no county may impose an operating tax levy at a rate greater than 1 mill or the rate imposed in 1992. The bill amends the definition of operating tax levy to exclude the portion of the levy which funds health care costs for county employees. Since counties generally provide health insurance benefits to their employees, this bill would increase the allowable operating tax levy for most counties.

The financial report forms filed by counties with the Department of Revenue do not separately identify personnel costs or the cost of health care benefits paid to county employees. It is therefore not possible to reasonably estimate the increase in county tax levies that this bill could engender.

Long-Range Fiscal Implications