

Fiscal impact reports (FIRs) are prepared by the Legislative Finance Committee (LFC) for standing finance committees of the NM Legislature. The LFC does not assume responsibility for the accuracy of these reports if they are used for other purposes.

Current FIRs (in HTML & Adobe PDF formats) are available on the NM Legislative Website (www.nmlegis.gov). Adobe PDF versions include all attachments, whereas HTML versions may not. Previously issued FIRs and attachments may be obtained from the LFC in Suite 101 of the State Capitol Building North.

FISCAL IMPACT REPORT

ORIGINAL DATE 1/31/18

SPONSOR Rodella LAST UPDATED _____ HB 227

SHORT TITLE Soil & Water Conservation District Levies SB _____

ANALYST Iglesias

REVENUE (dollars in thousands)

Estimated Revenue					Recurring or Nonrecurring	Fund Affected
FY18	FY19	FY20	FY21	FY22		
No fiscal impact					n/a	General Fund

Parenthesis () indicate revenue decreases

Duplicates SB169

SOURCES OF INFORMATION

LFC Files

Responses Received From

New Mexico Department of Agriculture (NMDA)

SUMMARY

Synopsis of Bill

House Bill 227 is related to special districts; expands the term and increases the amount of a potential levy assessed by a soil and water conservation district (SWCD). This bill amends Section 73-20-46 to increase the amount a SWCD may levy from one dollar (\$1.00) to five dollars (\$5.00) per thousand dollars (\$1,000) of net taxable value. Further, this bill eliminates the sunset clause that limits the levy to ten years and strikes additional language related to the sunset clause. The effective date of this bill is July 1, 2018.

FISCAL IMPLICATIONS

This bill has no fiscal impact to the general fund.

SIGNIFICANT ISSUES

The New Mexico Department of Agriculture (NMDA) states this bill brings the soil and water conservation district levy in line with other levies assessed by similar districts, such as Watershed Districts (Section 73-20-17 NMSA 1978) and Conservancy Districts (Section 73-16-2 NMSA 1978).

DI/al