HOUSE BILL No. 2351

By Committee on Taxation

2-17

AN ACT concerning fiscal notes for certain legislative bills; requiring consideration of dynamic scoring analysis in preparation thereof.

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Be it enacted by the Legislature of the State of Kansas:

Section 1. The secretary of revenue, when assisting the director of the budget division in preparation of fiscal notes pursuant to K.S.A. 75-3715a, and amendments thereto, shall be required to consider dynamic scoring in addition to all other methodological approaches. For purposes of this section, "dynamic scoring" means a macroeconomic impact analysis similar to that required under house rule XIII.3.(h)(2) of the rules of the United States house of representatives, adopted January 4, 2005, in the 109th Congress, and shall include estimated changes in economic output, employment, capital stock and tax revenues expected to result from enactment of the proposed legislation. Such analysis shall include behavioral assumptions regarding how consumers, businesses and other economic entities would be expected to react if the proposed legislation were to be enacted.

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.