

Department of Legislative Services
Maryland General Assembly
2014 Session

FISCAL AND POLICY NOTE
Revised

House Bill 743
Ways and Means

(Delegate Clagett, *et al.*)

Budget and Taxation

Income Tax Forms - Graphical Representation of General Fund Expenditures

This bill requires the Comptroller to include on specified income tax forms a graph or picture representing how much of each general fund dollar received is spent on (1) education; (2) health; (3) public safety; and (4) any other category included by the Comptroller. The Comptroller, in consultation with the Department of Legislative Services and the Department of Budget and Management, must determine the manner in which the representation is made and which income tax forms will include the representation. This information must also be posted on the Comptroller's website with the instructions for the applicable income tax forms.

Fiscal Summary

State Effect: None. The bill's requirements can be handled within existing budgeted resources.

Local Effect: None.

Small Business Effect: None.

Analysis

Current Law: None applicable.

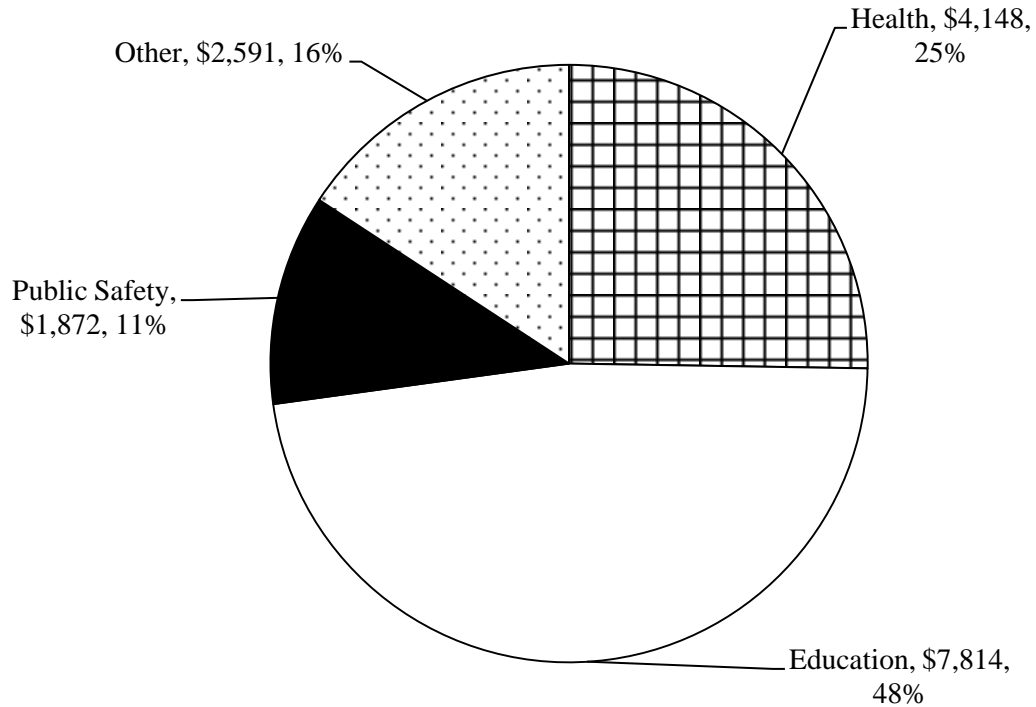
Background: The Governor's proposed fiscal 2015 budget provides a breakdown of total State expenditures by category, as detailed in **Exhibit 1**. **Exhibit 2** illustrates State general fund expenditures on education, health, and public safety relative to total general fund expenditures as proposed in the fiscal 2015 budget.

Exhibit 1
Proposed Total State Expenditures
Fiscal 2015
(\$ in Millions)

<u>Category</u>	<u>FY 2015</u>	<u>Percent of Total</u>
Health	\$11,307	29%
Elementary and Secondary Education	7,486	19%
Higher Education	5,997	15%
Transportation	4,595	12%
Human Resources	2,726	7%
Public Safety Related	2,114	5%
Natural Resources and Environment	726	2%
Legislative, Judicial, Legal	786	2%
Public Debt	1,039	3%
Other	<u>2,254</u>	<u>6%</u>
Total	\$39,030	100%

Source: Governor's Budget Books, Fiscal 2015, Budget Highlights, page 7

Exhibit 2
Proposed State General Fund Expenditures
Fiscal 2015
(\$ in Millions)



Additional Information

Prior Introductions: None.

Cross File: SB 604 (Senator Manno, *et al.*) - Budget and Taxation.

Information Source(s): Department of Budget and Management, Department of Legislative Services

Fiscal Note History: First Reader - February 23, 2014
ncs/jrb Revised - House Third Reader - March 18, 2014

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