



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2025 Biennium

**Bill information:**

HB0108 - Revise requirements for establishing alternative hours for local DOR offices (Loge, Denley M)

**Status:** As Introduced

- Significant Local Gov Impact     
  Needs to be included in HB 2     
  Technical Concerns  
 Included in the Executive Budget     
  Significant Long-Term Impacts     
  Dedicated Revenue Form Attached

### FISCAL SUMMARY

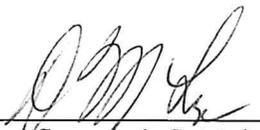
	<u>FY 2024 Difference</u>	<u>FY 2025 Difference</u>	<u>FY 2026 Difference</u>	<u>FY 2027 Difference</u>
<b>Expenditures:</b>				
General Fund	\$0	\$0	\$0	\$0
<b>Revenue:</b>				
General Fund	\$0	\$0	\$0	\$0
<b>Net Impact-General Fund Balance:</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

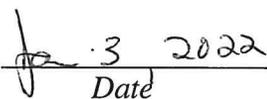
**Description of fiscal impact:** HB 108 revises the process for Department of Revenue (DOR) field offices adopting alternative office hours. This bill has no fiscal impact to the state.

### FISCAL ANALYSIS

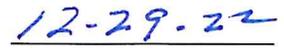
**Assumptions:**

1. This bill removes the requirement that only offices with four or less employees can adopt alternative office hours.
2. HB 108 also removes the requirement for the DOR to hold public hearings on alternative office hours in the county seat after providing public notice in a newspaper of general circulation.
3. This bill would now only require the DOR to post the alternative hours on the office door and on the department's website.
4. This bill has an immediate effective date.
5. This bill is not anticipated to have any fiscal impact to DOR.

  
Sponsor's Initials

  
Date

  
Budget Director's Initials

  
Date