

Tax and Fee Titles

Using an inappropriate tax or fee title is the most common error when completing the ten-year analysis, and it's one of the easiest to get right.

1. Do not use the account title where the revenue is deposited.
2. Each source of revenue is considered a separate fee or tax and must be identified on a separate line.

The revenue source should be derived by *who* is paying the fee or tax and for what purpose. Agencies can group paying entities together as a single revenue source if there is a close subject matter or statutory connection among the entities paying the fee or tax, or the purpose for which it is paid.

For example, if the bill authorizes fee increases for all health professional licenses, these should not all be grouped together as one fee. Agencies could group all licenses of professions regulated by the same board or commission under the same chapter of law. As another example, the Gambling Commission would not group together as one fee all gambling-related licenses, but could group together (in a single fee) all licenses that relate to bingo activity.

3. Use a title for each tax or fee that will be meaningful to the public.

The title of the tax or fee will be used in the email press release that is sent to citizens requesting notifications under I-960. These titles are automatically pulled into the notice from the ten-year analyses prepared by agencies. **Titles need to be meaningful from the perspective of the public and provide some information about who will pay and for what. Account titles or program titles are not tax or fee titles and should not be used.**

4. Do not use abbreviations or acronyms unless they are commonly understood outside state government.
5. Use the exact same title if one tax or fee is deposited into multiple accounts and appears on multiple lines.

OFM wants to know the accounts that receive cash receipts, but this information is not required in the email press releases. By using the exact same title, the I-960 application within the fiscal note system will roll together taxes or fees deposited in multiple accounts when the notice is prepared. If agencies do not use exactly the same title, OFM will request that you submit a revision to the ten-year analysis

6. Use a different title for taxes deposited in the same account when both increase and decreases to the tax occur.

See Netting Rules for a more detailed explanation.

7. If more than one agency collects the same tax or fee, the exact same title must be used by all agencies that collect it.

The most common occurrence of multiple agencies collecting the same tax or fee is in baccalaureate schools. OFM will provide fee titles for operating fees, and other fees that are common between schools.

[Other Ten-Year Tips](#)