Department of Revenue

FY 2014 Revised
FY 2015 Recommended
FY 2015 - FY 2019 Capital
Staff Presentation
March 26, 2014

Background

- Created by 2006 Assembly to centralize administration of revenues
  - Office of Director
  - Office of Revenue Analysis

- Transferred from Dept. of Administration
  - State Lottery
  - Division of Municipal Finance
  - Taxation
  - Registry of Motor Vehicles
  - State Aid (transferred by 2011 Assembly)
Summary by Program

<table>
<thead>
<tr>
<th>(in millions)</th>
<th>FY 2014 Enacted</th>
<th>FY 2014 Revised</th>
<th>FY 2015</th>
<th>FY 2015 to Enacted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director's Office</td>
<td>$1.2</td>
<td>$1.1</td>
<td>$1.1</td>
<td>$(0.1)</td>
</tr>
<tr>
<td>Office of Revenue Analysis</td>
<td>0.5</td>
<td>0.5</td>
<td>0.6</td>
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<tr>
<td>Lottery</td>
<td>245.5</td>
<td>335.1</td>
<td>342.3</td>
<td>96.9</td>
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<tr>
<td>Municipal Finance</td>
<td>2.4</td>
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<tr>
<td>Taxation</td>
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<td>Motor Vehicles</td>
<td>20.8</td>
<td>24.2</td>
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<td>0.1</td>
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<td>State Aid</td>
<td>61.9</td>
<td>61.8</td>
<td>62.0</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$353.4</strong></td>
<td><strong>$445.5</strong></td>
<td><strong>$450.6</strong></td>
<td><strong>$97.1</strong></td>
</tr>
</tbody>
</table>

Target Issues

- Budget Office provided a general revenue target of $102.6 million
  - Current service adjustments of $10.2 million
  - 7% reduction of $3.0 million

- Budget submitted by the Department $2.8 million above the target

- Department proposed two new revenue initiatives
  - Extend sales and hotel taxes to resale cost of hotel rooms
  - Modification to property relief tax credit
Target Issues

- Governor’s FY 2015 recommendation is $2.5 million more than the target
  - 7.0 new revenue officer positions
  - Adds funds for customer service positions at the Registry of Motor Vehicles
  - New chief information officer for DMV

- FY 2015 Budget Articles include room resellers proposal
  - Heard March 6, 2014

FY 2015 Sources of Funding

- General Revenues: 28.5%
- Other Funds: 70.2%
- Federal Funds: 0.8%
- Restricted Receipts: 0.6%
FY 2015 Sources of Funding – Lottery Funds Excluded

- General Revenues: 94.7%
- Federal Funds: 2.7%
- Restricted Receipts: 1.7%
- Other: 0.9%

FY 2015 Funding by Category

- Operating: 75.4%
- Local Aid: 13.8%
- Salaries and Benefits: 10.0%
- Contracted Services: 0.7%
- Operating Transfers: 0.0%
- Assistance and Grants: 0.0%
- Capital Purchases: 0.1%
FY 2015 Funding by Category – Lottery Prizes and Payments Excluded

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Local Aid</td>
<td>54.7%</td>
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<tr>
<td>Salaries and Benefits</td>
<td>39.5%</td>
</tr>
<tr>
<td>Contracted Services</td>
<td>2.8%</td>
</tr>
<tr>
<td>Operating</td>
<td>2.3%</td>
</tr>
<tr>
<td>Assistance and Grants</td>
<td>0.1%</td>
</tr>
<tr>
<td>Capital Purchases</td>
<td>0.5%</td>
</tr>
<tr>
<td>Operating Transfers</td>
<td>0.1%</td>
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Personnel

<table>
<thead>
<tr>
<th>Full-Time Positions</th>
<th>FTEs</th>
<th>Change to Enacted</th>
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<tbody>
<tr>
<td>Enacted Authorized</td>
<td>492.0</td>
<td>-</td>
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<tr>
<td>FY 2014 Revised</td>
<td>492.0</td>
<td>-</td>
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<tr>
<td>FY 2015 Request</td>
<td>493.0</td>
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<tr>
<td>FY 2015 Governor</td>
<td>499.0</td>
<td>7.0</td>
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<tr>
<td>FY 2013 Average Filled</td>
<td>426.3</td>
<td>(65.7)</td>
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<tr>
<td>Filled as of March 8th</td>
<td>455.1</td>
<td>(36.9)</td>
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## Full-time Equivalent Positions

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 Enacted</th>
<th>FY 2014 Revised</th>
<th>FY 2015</th>
<th>FY 2015 to Enacted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director’s Office</td>
<td>9.0</td>
<td>9.0</td>
<td>9.0</td>
<td>-</td>
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<tr>
<td>Revenue Analysis</td>
<td>4.0</td>
<td>4.0</td>
<td>4.0</td>
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<tr>
<td>Lottery</td>
<td>84.0</td>
<td>84.0</td>
<td>84.0</td>
<td>-</td>
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<tr>
<td>Municipal Finance</td>
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<td>17.0</td>
<td>17.0</td>
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<tr>
<td>Taxation</td>
<td>208.0</td>
<td>208.0</td>
<td>215.0</td>
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<tr>
<td>Motor Vehicles</td>
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<td>171.0</td>
<td>1.0</td>
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<tr>
<td>Unidentified</td>
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<td>(1.0)</td>
<td>(1.0)</td>
<td>(1.0)</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>492.0</strong></td>
<td><strong>492.0</strong></td>
<td><strong>499.0</strong></td>
<td><strong>7.0</strong></td>
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## Salaries and Benefits

<table>
<thead>
<tr>
<th>(in millions)</th>
<th>FY 2014 Enacted</th>
<th>FY 2014 Revised</th>
<th>FY 2015</th>
<th>FY 2015 to Enacted</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Revenue</td>
<td>$32.5</td>
<td>$31.9</td>
<td>$33.4</td>
<td>$0.9</td>
</tr>
<tr>
<td>Federal Funds</td>
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<td>1.2</td>
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<tr>
<td>Restricted Receipts</td>
<td>0.8</td>
<td>0.8</td>
<td>0.8</td>
<td>0.0</td>
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<tr>
<td>Other Funds</td>
<td>9.5</td>
<td>9.1</td>
<td>9.4</td>
<td>(0.1)</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$44.0</strong></td>
<td><strong>$43.1</strong></td>
<td><strong>$44.9</strong></td>
<td><strong>$0.9</strong></td>
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</table>
Office of the Director

- Oversight of departmental operations
  - Administration
  - Legal services
  - Financial management
- Funded from general revenues
- Authorized 9.0 full-time positions

Office of the Director

- FY 2014 revised includes $1.1 million
  - $1.1 million for salaries and benefits
    - Senior Internal Auditor position vacant
  - $23,990 for operations expenses
- FY 2015 includes $1.1 million
  - $1.1 million for salaries and benefits
    - Senior Internal Auditor position vacant
  - $21,010 for operations expenses
Office of Revenue Analysis

- Analyzes, evaluates and appraises state tax system
- Prepares the tax expenditures report
- Prepares cost benefit analysis of all tax expenditures
- Funded from general revenues
- Authorized 4.0 positions

Office of Revenue Analysis

- FY 2014 revised includes $0.5 million
  - $0.5 million for salaries and benefits
  - $23,337 for operations expenses

- FY 2015 includes $0.5 million
  - $0.5 million for salaries and benefits
  - $47,305 for operations expenses
  - $27,500 for biennial update of Sales and Use Tax Model
Lottery Division

- Established in statute in 1974
  - Quasi-state agency until July 2005
    - Transferred to Department of Administration
    - Transferred to Department of Revenue in 2006
- Operates on-line games, Keno, instant games, Powerball tickets
  - Collects all revenues and remits prize funds
- Funded from Lottery funds

<table>
<thead>
<tr>
<th>(in millions)</th>
<th>FY 2014 Enacted</th>
<th>FY 2014 Revised</th>
<th>FY 2015</th>
<th>FY 2015 to Enacted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prizes and Payments</td>
<td>$ 227.3</td>
<td>$ 317.0</td>
<td>$ 324.4</td>
<td>$ 97.1</td>
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<tr>
<td>Salaries and Benefits</td>
<td>8.6</td>
<td>8.2</td>
<td>8.5</td>
<td>(0.1)</td>
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<tr>
<td>All Other Operations</td>
<td>9.5</td>
<td>9.8</td>
<td>9.4</td>
<td>(0.2)</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$ 245.5</strong></td>
<td><strong>$ 335.1</strong></td>
<td><strong>$ 342.3</strong></td>
<td><strong>$ 96.9</strong></td>
</tr>
</tbody>
</table>
Lottery Division – Prizes and Payments

- Prizes and payments for FY 2014 and FY 2015 reflect November Revenue Estimating Conference

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 (in millions)</th>
<th>FY 2014 Revised</th>
<th>FY 2015</th>
<th>FY 2015 to Enacted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Table Gaming</td>
<td>$0.0</td>
<td>$67.2</td>
<td>$72.2</td>
<td>$72.2</td>
</tr>
<tr>
<td>Traditional and Keno</td>
<td>227.3</td>
<td>249.8</td>
<td>252.3</td>
<td>25.0</td>
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<tr>
<td>Total</td>
<td>$227.3</td>
<td>$317.0</td>
<td>$324.4</td>
<td>$97.1</td>
</tr>
</tbody>
</table>

Lottery Division – Table Gaming

- $0.1 million for both years for Gambling Addiction Counselling
  - Twin River will reimburse

- $1.4 million for both years for State Police Gaming Unit
  - 9.0 sworn members of State Police
  - Monitors potential criminal activity
  - Investigates gaming-related crime in state
Lottery Division – Table Gaming

- $2.9 million for FY 2014 and $3.0 million for all other Table Gaming operations
  - Salaries and benefits for 31.0 positions
    - $2.8 million for FY 2014
    - $2.9 million for FY 2015
  - No vacancies as of January 11, 2014
  - Enacted amount of $0.1 million for operating supplies and expenses for both years

Lottery Division – All Other Operations

- Includes authorized 53.0 full-time positions
  - $5.4 million for salaries and benefits for FY 2014
  - Reflects current vacancies
  - $5.6 million for salaries and benefits for FY 2015
Lottery Division – All Other Operations

- Recommends enacted level of $8.0 million for operations and capital expenses for FY 2014
  - $0.3 million for Lottery Building Renovations
  - $6.7 million for advertising
    - $0.2 million more than enacted
- Recommends $7.8 million for FY 2015
  - Includes $6.7 million for advertising, consistent with revised recommendation

Lottery Division – All Other Operations

- Article 13 – heard March 6th
  - Section 1 – Eliminates 25% transfer requirement from traditional lottery revenues
  - Section 1 – Conforms to new GASB reporting requirements
  - Section 2 – Increases permanent state share of table game revenue to 18%; allows for only 4 year drop to 16% upon losses due to Massachusetts gaming
Division of Municipal Finance

- Provides technical support to municipalities
- Administers and distributes local aid
- Determines communities’ wealth for use in school aid formulas
- Funded from general revenues

<table>
<thead>
<tr>
<th>(in millions)</th>
<th>FY 2014 Enacted</th>
<th>FY 2014 Revised</th>
<th>FY 2015</th>
<th>FY 2015 to Enacted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarial and Legal Services</td>
<td>$0.6</td>
<td>$0.3</td>
<td>$0.2</td>
<td>$(0.4)</td>
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<tr>
<td>Oversight Reimbursement</td>
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<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
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<tr>
<td>All Other Operations</td>
<td>1.7</td>
<td>1.6</td>
<td>1.6</td>
<td>$(0.1)</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$2.4</strong></td>
<td><strong>$2.3</strong></td>
<td><strong>$2.0</strong></td>
<td><strong>$(0.4)</strong></td>
</tr>
</tbody>
</table>
Division of Municipal Finance

- $0.3 million for FY 2014 and $0.2 million for FY 2015 for actuarial and legal services
  - Reflective of actual expenditures and current actuarial contract
  - $0.1 million for FY 2014 and FY 2015 for legal services associated with distressed communities
  - $0.2 million for FY 2014 and $0.1 million for FY 2015 for actuarial contract for Locally Administered Pension Plans Study Commission

- $0.1 million for FY 2014 and FY 2015 to reimburse municipalities for 50% of cost of financial oversight
  - Enacted by 2013 Assembly
  - Reimbursement for 50% of salary and benefit costs for a finance advisor
  - Reimbursement each year for 5 years after abolishment of fiscal overseer
### Division of Municipal Finance

#### 50% Fiscal Oversight

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 Enacted</th>
<th>FY 2014 Revised</th>
<th>FY 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Falls</td>
<td>$ -</td>
<td>$ 56,005</td>
<td>$ 65,762</td>
</tr>
<tr>
<td>East Providence</td>
<td>-</td>
<td>51,282</td>
<td>64,778</td>
</tr>
<tr>
<td>Total</td>
<td>$ -</td>
<td>$ 107,287</td>
<td>$ 130,540</td>
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</tbody>
</table>

- Staff salaries and benefits
  - Authorized 17.0 full-time positions
  - $1.6 million for FY 2014
  - $1.7 million for FY 2015
  - Turnover savings consistent with current vacancies for both years
  - $40,999 for operations expenses for both years
Division of Taxation

- Tax Processing Unit - performs activities relating to receipt of cash payments; processes tax returns
- Office of Assessment & Review - assesses and collects taxes; holds administrative hearings

Division of Taxation

- Field Audit - audits business corporations and individuals
- Tax Compliance and Collection - enforces actions to collect overdue taxes
Division of Taxation

- FY 2014 revised: $18.5 million from all sources for salaries and benefits
  - $15.6 million from general revenues

- 208.0 full-time positions – current authorization
  - Includes 25.0 revenue officer positions
    - Consistent with request
    - Approximately 22.0 funded

Division of Taxation

- FY 2015: $19.5 million from all sources for salaries and benefits
  - $16.6 million from general revenues

- 215.0 full-time positions
  - Includes funding and authorization for 32.0 revenue officer positions
Division of Taxation

- Budget includes net increase of $7.6 million from new revenue officers
  - FY 2015 includes $0.8 million from general revenues to fund 10.0 positions
  - Each revenue officer position assumed to generate average of $0.8 million
    - Collections of taxes, penalties, and fees
    - Assumes all positions filled as of July 1, 2014

Division of Taxation

- Governor recommends $2.2 million for FY 2014 for all other operations
  - $2.0 million from general revenues
  - Eliminates $0.1 million for computer purchases
  - Shifts $25,000 from general revenues from FY 2015 to FY 2014 for the Landmark and Westerly Hospitals bankruptcy case
Division of Taxation

- Governor recommends $2.1 million for FY 2015 for all other operations
  - $1.9 million from general revenues
  - Eliminates $60,000 for computer purchases
  - Decrease for printing and mailing to reflect online filings of tax returns

Division of Motor Vehicles

- Administers and enforces laws pertaining to the operation and registration of motor vehicles
  - Suspension
  - Revocation
  - Inspection of motor vehicles
  - Issues licenses
Division of Motor Vehicles

- Branch offices
  - Cranston (Pastore Center, Headquarters)
  - Woonsocket
  - Middletown
  - Wakefield (Monday to Thursday)
  - Warren (Tuesday and Wednesday)
  - Westerly (Fridays only)

Governor recommends 171.0 full-time positions for FY 2014 and FY 2015
- $0.1 million from general revenues for both years for 1.0 Chief of Information and Public Relations
  - Function currently filled by member of Governor’s resource team
Division of Motor Vehicles

- $0.3 million more than enacted for FY 2014
- $0.4 million more than enacted for FY 2015
  - Fill currently unfunded customer service representative positions
  - Request included $0.7 million for both years
  - Funding recommended to facilitate testing process for Modernization System

Division of Motor Vehicles

- Funding and authorization for remaining 99.0 full-time positions
  - $12.8 million from all funds for FY 2014
  - $13.1 million from all funds for FY 2015
DMV Modernization Project

- 2006 Assembly authorized DOA to borrow $13.0 million to modernize DMV computer system
  - Debt service supported by a $1.50 surcharge on transaction
  - Extended surcharge from 7 to 10 years because receipts were yielding less than anticipated

DMV Modernization Project

- Allows for more web site functionality to reduce wait times for transactions performed at the Registry such as titles and registrations
- Project includes:
  - Enhanced digital facial recognition
  - Use of barcode readers
  - Infrastructure upgrade
DMV Modernization Project

Wait Times from August 2013 through February 2014

- Request for proposal was issued in December 2006
- Began testing in September 2009
  - Testing schedule revised December 2013
- Fourth revision of contract made in fall 2013
- Current agreement with Hewlett-Packard sets project completion date in FY 2014
  - Deadline will not be met – no new date
DMV Modernization Project

- FY 2014 Revised includes $2.2 million from restricted receipts and $2.7 million from federal funds to support project completion
  - $0.6 million more than enacted from general revenues to support use of existing system for FY 2014

- FY 2015 includes $1.6 million from federal funds to support system updates consistent with federal program guidelines

Division of Motor Vehicles

- $5.8 million from all sources for all other operations and $5.6 million from all sources for FY 2015
  - $5.0 million from general revenues for FY 2015
  - Funds office operations, building maintenance, software and database agreements, and telecomm access costs
State Aid

- Calculates and administers multiple programs
  - Distressed Communities Relief Fund
  - Municipal Incentive Aid
  - Motor Vehicles Excise Tax
  - Payment in Lieu of Taxes
  - Property Revaluation Reimbursement
  - Actuarial Valuations
- State aid for libraries remains in DOA

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 Enacted</th>
<th>FY 2014 Revised</th>
<th>FY 2015 to Enacted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distressed Communities</td>
<td>$10.4</td>
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<td>$10.4</td>
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<tr>
<td>Municipal Incentive Aid</td>
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<td>5.0</td>
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<tr>
<td>PILOT</td>
<td>35.1</td>
<td>35.1</td>
<td>35.1</td>
</tr>
<tr>
<td>Motor Vehicle Excise Tax</td>
<td>10.0</td>
<td>10.0</td>
<td>10.0</td>
</tr>
<tr>
<td>Property Revaluation</td>
<td>0.5</td>
<td>0.5*</td>
<td>0.6</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$61.0</strong></td>
<td><strong>$60.9</strong></td>
<td><strong>$61.1</strong></td>
</tr>
</tbody>
</table>

*Includes $86,396 reappropriated from FY 2013
Distressed Communities Relief Fund

- Established in 1990 to provide assistance to communities with highest property tax burdens relative to wealth

- Communities falling into the lowest 20.0% for at least 3 of 4 indices to be eligible
  - Percent of tax levy to full value of property
  - Per capita income
  - Personal income as percent of full value of property
  - Per capita full value of property

- $10.4 million for FY 2015, consistent with enacted budget

- Eligible communities:
  - Central Falls
  - North Providence
  - Pawtucket
  - Providence
  - West Warwick
  - Woonsocket
  - Cranston receives 50.0% allocation in exit year
Municipal Incentive Aid

- Governor includes enacted level of $5.0 million
- 3-year program to encourage:
  - Sustainable funding of retirement plans
  - Reduce unfunded liabilities
- Distributed to eligible municipalities on population basis if certain conditions are met
  - Coventry did not meet FY 2014 criteria
    - Allocation will be distributed amongst 38 other cities and towns in May 2014

Payment in Lieu of Taxes (PILOT)

- Program reimburses cities and towns for property taxes which would have been due on untaxable property
  - Nonprofit educational institutions, hospitals, or state-owned hospital, veterans’ facility, or correctional facility
- Reimbursement up to 27.0% tax that would have been collected
  - Subject to appropriation
### Payment in Lieu of Taxes (PILOT)

- Governor recommends enacted level of $35.1 million for FY 2015
- Recommended distribution will change based on updated data
  - Twelve municipalities did not meet August 1st deadline established in statute
- State makes one payment, in July each year

### Motor Vehicle Excise Tax

- Recommends enacted level of $10.0 million for FY 2015
- 2010 Assembly – state will reimburse for $500 exemption, subject to appropriation
- Legislation allows municipalities to provide an additional exemption
  - Additional exemption not subject to reimbursement
Current law requires municipalities update property valuations every third and sixth year after a full revaluation.

Recommend $0.5 million for FY 2014 and $0.6 million for FY 2015.

Expenditures fluctuate annually:
- Determined by communities conducting revaluation.

Recommendation includes $86,396 reappropriated from FY 2013 to reimburse Providence.

Three communities scheduled for property valuations in FY 2014 & FY 2015:

<table>
<thead>
<tr>
<th>Community</th>
<th>FY 2014</th>
<th>FY 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barrington</td>
<td></td>
<td>East Providence</td>
</tr>
<tr>
<td>Cranston</td>
<td></td>
<td>Warren</td>
</tr>
<tr>
<td>East Greenwich</td>
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<td>Warwick</td>
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### Capital Budget

<table>
<thead>
<tr>
<th>Project</th>
<th>Status</th>
<th>Total Cost (millions)</th>
<th>Financing</th>
<th>End Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery HQ</td>
<td>Revised</td>
<td>$0.6</td>
<td>RICAP</td>
<td>FY 2014</td>
</tr>
<tr>
<td>DMV Modernization</td>
<td>Revised</td>
<td>$20.3</td>
<td>COPS, surcharge</td>
<td>FY 2014</td>
</tr>
<tr>
<td>Lifts Replace</td>
<td>Ongoing</td>
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<tr>
<td>Integrated Tax System</td>
<td>Ongoing</td>
<td>$25.0</td>
<td>COPS</td>
<td>FY 2017</td>
</tr>
</tbody>
</table>

### Lottery Building Renovations

- Recommends project total of $0.6 million
  - Renovation to heating system
  - Parking lot repairs
  - Replace HVAC system
  - $0.2 million more than approved plan

- Includes $0.3 million for FY 2014
  - Reflects updated costs for redesign and construction of parking lot
**Lifts Replacement**

- Recommends $0.3 million from RICAP for FY 2014 to replace 2 lifts within the safety and emission control inspection garage

- Lifts are used daily for the inspection of school buses and other vehicles
  - In service for more than 15 years
  - Require maintenance on a frequent basis

**Integrated Tax System**

- Total of $25.0 million from COPs for ongoing project
- Consolidates separate programs into one computer system
  - Enhance customer service
  - Reduce operating costs
  - Enhance compliance and collections
- Assumes $5.0 million per year from FY 2013 through FY 2017
Annual Reporting Requirements

- 2013 Assembly enacted legislation requiring OMB to prepare, review and inventory all reports filed with Assembly
  - Report to be presented to Assembly as part of budget submission annually
  - Department is required to submit 26 reports

- Division of Taxation
  - Required to submit 13 reports
    - 4 reports are new – due date has not occurred
    - All others current

- Municipal Finance
  - Required to submit 4 reports
    - All are current

- Division of Motor Vehicles
  - Required to submit 2 reports
    - Vehicle Value Commission report current
    - DMV Commission report never submitted
Annual Reporting Requirements

- **Lottery**
  - Required to submit 2 reports
  - Both are current

- **Office of Revenue Analysis**
  - Required to submit Tax Expenditures Report (includes 2 supplements)
    - Due every other January - not yet submitted for 2014

- **Office of Director**
  - Required to submit Annual Unified Economic Development report
    - Report due in January – not yet submitted for 2014

Regulatory Reform and Review

- State agencies have to review all relevant state regulations to determine any adverse impact on small business

- Division of Taxation submitted 80.2% of regulations for review (surpassed target)
  - 152 regulations reviewed
    - 129 determined to have direct impact on small business
    - 1 regulation identified as potentially duplicative