

2-1504.

(a) For each regular or special session of the General Assembly, the Department of Legislative Services shall prepare and distribute, in serial order:

- (1) a synopsis of each Senate bill that is introduced; and
- (2) a synopsis of each House bill that is introduced.

(b) If the Department determines that a bill imposes a mandate on a local government unit, the synopsis shall include a statement that "This bill imposes a mandate on a local government unit."

(c) IF THE DEPARTMENT DETERMINES THAT A BILL REQUIRES A MANDATED APPROPRIATION, THE SYNOPSIS SHALL INCLUDE A STATEMENT THAT "THIS BILL REQUIRES A MANDATED APPROPRIATION IN THE ANNUAL BUDGET BILL."

2-1505.

(c) (1) The Executive Director of the Department of Legislative Services shall have that Department prepare a fiscal note for each bill.

(e) (1) A fiscal note for a bill shall contain an estimate of the fiscal impact of the bill on the revenues and expenditures of the State government and of local governments:

(i) during the year in which the bill is to become effective and the next 4 years after that year; and

(ii) if the full fiscal impact of a bill is not expected to occur during those years, during each year until and the first year during which that impact is expected to occur.

(2) If a bill, as introduced or amended, imposes a mandate on a local government unit, the fiscal note for the bill shall contain:

(i) a statement that clearly identifies the imposition of the mandate; and

(ii) an estimate of the fiscal impact of the mandate and, if applicable and if data is available, the effect on local property tax rates.

(3) IF A BILL, AS INTRODUCED OR AMENDED, REQUIRES A MANDATED APPROPRIATION, THE FISCAL NOTE FOR THE BILL SHALL CONTAIN: