# COMMITTEE ON LEGISLATIVE RESEARCH
# OVERSIGHT DIVISION

## FISCAL NOTE

L.R. No.: 1244-01
Bill No.: HB 453
Subject: Accountants; Administrative Law; Employment Security; Labor and Industrial Relations Dept.
Type: Original
Date: April 1, 2003

---

## FISCAL SUMMARY

| ESTIMATED NET EFFECT ON GENERAL REVENUE FUND | | | |
|---|---|---|---|
| FUND AFFECTED | FY 2004 | FY 2005 | FY 2006 |
| | | | |
| **Total Estimated Net Effect on General Revenue Fund** | **$0** | **$0** | **$0** |

| ESTIMATED NET EFFECT ON OTHER STATE FUNDS | | | |
|---|---|---|---|
| FUND AFFECTED | FY 2004 | FY 2005 | FY 2006 |
| | | | |
| **Total Estimated Net Effect on Other State Funds** | **$0** | **$0** | **$0** |

Numbers within parentheses: ( ) indicate costs or losses.
This fiscal note contains 3 pages.

| ESTIMATED NET EFFECT ON FEDERAL FUNDS | | | |
|---|---|---|---|
| FUND AFFECTED | FY 2004 | FY 2005 | FY 2006 |
| | | | |
| **Total Estimated Net Effect on All Federal Funds** | **$0** | **$0** | **$0** |

| ESTIMATED NET EFFECT ON LOCAL FUNDS | | | |
|---|---|---|---|
| FUND AFFECTED | FY 2004 | FY 2005 | FY 2006 |
| **Local Government** | **$0** | **$0** | **$0** |

## FISCAL ANALYSIS

ASSUMPTION

Officials from the **Office of the State Courts Administrator** assume the proposal would have no fiscal impact on the courts.

Officials from the **Department of Labor and Industrial Relations (DOL)** assume representation by professionals other than attorneys results in longer hearings which increases the cost per hearing and results in greater delays. DOL states the increase to federal funds is unknown at this time, but is anticipated to be under $100,000 annually.

**Oversight** assumes the potential for longer hearings and increased cost per hearing resulting from passage of the proposal is speculative and assigns no direct fiscal impact.

| FISCAL IMPACT - State Government | FY 2004 (10 Mo.) | FY 2005 | FY 2006 |
|---|---|---|---|
| | **$0** | **$0** | **$0** |

| FISCAL IMPACT - Local Government | FY 2004 (10 Mo.) | FY 2005 | FY 2006 |
|---|---|---|---|
| | **$0** | **$0** | **$0** |

FISCAL IMPACT - Small Business

Small business accounting firms may find increased opportunities to serve and charge clients.

DESCRIPTION

This proposal gives parties involved in an administrative appeal on a disputed unemployment benefit eligibility determination the right to be represented by an accountant at a hearing.

This proposal is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Labor and Industrial Relations
Office of the State Courts Administrator

Mickey Wilson

MICKEY WILSON, CPA
DIRECTOR

APRIL 1, 2003