



Budget of the State of Sierra for the Fiscal Year 2020

Introduced by Governor Hurricane (Dem.) and Speaker Nonprehension (Dem.)

An act making appropriations for the support of the government of the State of Sierra and for several public purposes in accordance with the provisions of Section 12 of Article IV of the Constitution of the State of Sierra, relating to the state budget, to take effect immediately

The people of the State of Sierra do enact as follows:

SEC. 1. Short title

This Act may be cited as the “Budget of the State of Sierra for the Fiscal Year 2020” or the “Budget Act of 2020”.

SEC. 2. General provisions

- (a) Title III of the [2019 State of Sierra Budget](#) is repealed.
- (b) Notwithstanding the interpretative presumption against implied repeal, all prior provisions of law providing for rates of general taxation which are inconsistent with this Act are inoperative.
- (c) The appendices to this Act are merely informational, constitute no part thereof, and shall be considered to have no force of law whatsoever.

SEC. 3. Reprogramming authority

- (a) Notwithstanding any other provision of law, appropriations authorized by Title II may be reprogrammed in a manner consistent with this section.
- (b) The Governor may, via executive order, direct that funds authorized pursuant to section 201 or 202 be reprogrammed for another use or program, provided that such use or program is authorized by law and that the reprogramming would not contravene an explicit statutory spending limitation. A reprogramming order may not exceed \$100 million.
- (c) The Governor shall provide written notice to the Speaker of the Assembly upon intent to reprogram pursuant to this section. The order may not take effect earlier than fourteen days after receipt of notice.
- (d) This section shall continue in effect notwithstanding the invalidation of any subsection or application thereof.

SEC. 4. Enactment

- (a) The Act takes effect immediately upon enactment.
- (b) Titles II and III of the Act shall remain in force for one calendar year (365 days) following the enactment thereof.

TITLE I - GENERAL REVENUES

SEC. 101. Income tax

- (a) There is to be imposed in each taxable year a tax upon the entire taxable income of every full-time resident of the state.
- (b) The tax is to be administered in accordance with and use the definitions provided in Division 2, Part 10 of the [Sierra Revenue and Taxation Code](#).
- (c) The rate of taxation shall be as follows:

Taxable income	Tax rate
Not over \$12,000	0% of the taxable income
Over \$12,000 but not over \$25,000	1% of the taxable income within such bracket
Over \$25,000 but not over \$50,000	2% of the taxable income within such bracket
Over \$50,000 but not over \$100,000	3.5% of the taxable income within such bracket
Over \$100,000 but not over \$500,000	5.25% of the taxable income within such bracket

Over \$500,000 but not over \$1,000,000	8% of the taxable income within such bracket
Over \$1,000,000 but not over \$3,000,000	10% of the taxable income within such bracket
Over \$3,000,000 but not over \$5,000,000	12% of the taxable income within such bracket
Over \$5,000,000	15% of the taxable income within such bracket

SEC. 102. Corporate tax

- (a) There is to be imposed in each taxable year a tax upon the entire taxable income of every corporation, limited-liability company and partnership which does business in the state.
- (b) Division 2, Part 11 of the [Sierra Revenue and Taxation Code](#) is reinstated and restored to its language as existed on June 24, 2018.
- (c) The tax is to be administered in accordance with and use the definitions provided in the same division. The rate of corporate tax shall be as provided therein.
- (d) Effective as of the passage of the 2019 Budget Act, all modifications made by the same to the dividends tax and capital gains tax are repealed and reverted.

SEC. 103. Land value tax

- (a) There is to be imposed in each taxable year a tax upon the value of the gross rents of the unimproved value of privately-held land property in the state.
- (b) The value of a parcel of land shall be assessed for the purposes of this section by each county or, in the absence of a county, by the Department of Finance and Infrastructure, every five years.
- (c) The rate of taxation shall consist of 15 percent of the assessed value per annum.

SEC. 104. Carbon tax

- (a) There is to be imposed in each taxable year a tax upon carbon emissions produced within the state of Sierra. The Secretary of Finance and Infrastructure, or the Governor, may prescribe regulations to give further effect to this section.
- (b) The rate of taxation shall be twenty-two dollars per metric ton of carbon equivalent.

SEC. 105. Motor fuel tax

- (a) There is to be imposed in each taxable year a tax upon motor vehicle fuel, diesel fuel, jet fuel and aviation gasoline.
- (b) Division 2, Part 4 of the [Sierra Revenue and Taxation Code](#) is reinstated and restored to its language as existed on June 24, 2018.
- (c) The tax is to be administered in accordance with and use the definitions provided in the same division.
- (d) The rate of taxation shall be \$0.575 per gallon.

SEC. 106. Motor vehicles excise tax

- (a) There is to be imposed in each taxable year a tax upon the value of all new private motor vehicles in the state.
- (b) The rate of taxation for compact vehicles shall be 9% of the value of the same.
- (c) The rate of taxation for sport utility vehicles shall be 18% of the value of the same.
- (d) As used in this section—
 - (i) “sport utility vehicle” means a four-wheel drive private motor vehicle whose unloaded gross vehicle weight exceeding 1,800 kilograms (3968 lbs) and with a ground clearance exceeding 175 millimeters (6.9 inches);
 - (ii) “compact vehicle” means any private motor vehicle which is not a sports utility vehicle.
 - (iii) The Secretary of Finance and Infrastructure, or the Governor, may prescribe regulations to give further effect to these definitions.

SEC. 107. Consequential amendment

- (a) In the absence of a state sales tax, [SB-06-23](#) is repealed.
- (b) [SB-05-08](#) is repealed.

TITLE II - EXPENDITURES

SEC. 201. General appropriations

- (a) The following appropriations are made and authorized to fund the constituent agencies and departments of the Executive Department of the State of Sierra for the fiscal year 2020—

Agency or program	Authorized spending
Business, Consumer Services and Housing Agency - incl. Office of the Housing Attorney	\$3,591,500,000

State Transportation Agency	\$1,600,000,000
Natural Resources Agency	\$8,250,000,000
Environmental Protection Agency	\$1,250,000,000
Health and Human Services Agency	\$94,400,000,000
Department of Corrections and Rehabilitation	\$19,800,000,000
Local grants for K-12 education	\$137,250,000,000
Grants for higher education	\$44,000,000,000
Labor and Workforce Development Agency	\$310,500,000
Office of the Attorney General - incl. Financial Institutions Ratings Authority - incl. Sierra Police Oversight Commission - incl. Sierra Infrastructure Advisory Board	\$3,450,000,000
Independent executive and legislative agencies not otherwise funded - incl. Sierra Gaming Commission	\$2,400,000,000
Miscellaneous expenditures for Executive Department operations not otherwise provided	\$3,500,000,000
Service on government obligation bonds and state pensions	\$33,500,000,000
Total authorized spending	\$353,302,000,000

(b) The following appropriations are made and authorized to fund the operations of the government departments for the fiscal year 2020—

Agency or program	Authorized spending
General Assembly	\$150,000,000
Unified court system	\$2,200,000,000

Executive Office of the Governor	\$2,000,000,000
Total authorized spending	\$4,350,000,000

SEC. 202. Authorized programs

- (a) In addition to the general expenditures appropriated and authorized in section 202 of this Act, the following expenditures, appropriated on a multiyear basis, are authorized for the specific programs outlined below—

Program	Authorized spending
Medicaid and universal healthcare	\$148,923,177,500
Affordable housing trust fund (B.002)	\$2,500,000,000
Graduate Fund (SB-07-15)	\$18,250,000,000
Assistance to transit authorities for platform screen door installation (SB-06-66)	\$150,000,000
Sierra Open Data Portal (SB-03-36)	\$20,000,000
Low-income housing construction (SB-03-15)	\$5,000,000,000
Sierra Infrastructure Bank (SB-03-05)	\$38,000,000,000
Total authorized spending	\$212,843,177,500

- (b) Notwithstanding any other provision of law, the spending authorizations and appropriations contained in this section shall continue in effect for every subsequent calendar year unless otherwise modified by future legislative act.
- (c) Except as provided by this section and at the dollar amount prescribed herein, all line-item appropriations in general and special Acts not contained herein are not authorized for the fiscal year 2020 and no appropriations shall be dispensed from the General Fund pursuant thereto. This section shall not be interpreted to extinguish or abrogate any validly-authorized reprogramming authority, nor shall it be interpreted to prevent the use of general appropriations for purposes authorized by such acts.

SEC. 203. Special expenditures

- (a) In addition to the general appropriations in this title, the following appropriations are made and authorized for the fiscal year 2020 for the entities permitted by the underlying acts—

Program or fund	Authorized spending
Filmmaker medallions (SB-07-33)	\$10,000
High school psychologist program (SB-07-31)	\$10,000,000
Ogallala Preservation Grant and impact study (SB-07-25)	\$750,000
Commission on Native Hawaiian Governance (SB-06-61)	\$1,000,000
Marginalized Communities Legal Fund (SB-06-58)	\$30,000,000
Sierra Climate Bank (SB-06-36)	\$350,000,000
Civilian Conservation Corps (SB-06-36)	\$50,000,000
Ocean farming innovation grants (SB-06-36)	\$35,000,000
Inmate Training Program (SB-06-30)	\$90,000,000
Siren modification program (SB-06-29)	\$1,500,000
Naloxone in public buildings (SB-06-03)	\$250,000
Sierra State Cemetery (SB-05-05)	\$250,000
Rural Enterprise Expansion Fund (SB-05-03)	\$900,000
Trade Union Council (SB-04-99)	\$150,000
Child Marriage Information Task Force (SB-04-98)	\$5,000,000
Tampons in public buildings (SB-04-52)	\$10,000
Condoms in public buildings (SB-04-51)	\$2,500
Sierra Infrastructure Bank (SB-03-05)	\$500,000,000

High speed broadband (WB-02-24)	\$250,000,000
Total authorized spending	\$1,324,822,500

(b) Except as provided by this section and at the dollar amount prescribed herein, all line-item appropriations in general and special Acts not contained herein are not authorized for the fiscal year 2020 and no appropriations shall be dispensed from the General Fund pursuant thereto. This section shall not be interpreted to extinguish or abrogate any validly-authorized reprogramming authority, nor shall it be interpreted to prevent the use of general appropriations for purposes authorized by such acts.

(c) The following provisions are repealed—

- (i) [SB-02-08](#) and [SB-06-26](#);
- (ii) [SB-05-28](#) § 3(b); and
- (iii) [SB-04-41](#).

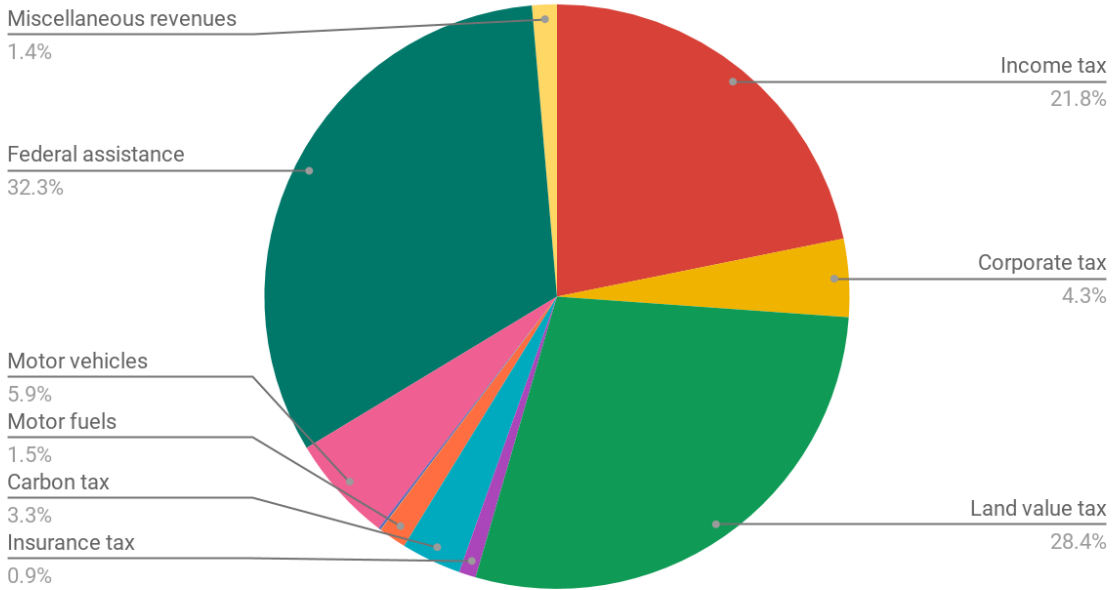
APPENDIX A - PROJECTED GENERAL REVENUES

Revenue source	Dollar amount (\$ millions)
Income tax	\$126,187
Corporate tax	\$24,919
Land value tax	\$164,012
Insurance tax	\$5,410
Carbon tax	\$19,241
Excise tax on motor fuels	\$8,871
Excise tax on tobacco	\$122
Excise tax on liquors	\$745
Excise tax on motor vehicles	\$34,173
Federal assistance and grants	\$186,730
Miscellaneous revenues	\$7,933
Total general revenue	\$578,343

APPENDIX B - FISCAL OVERVIEW

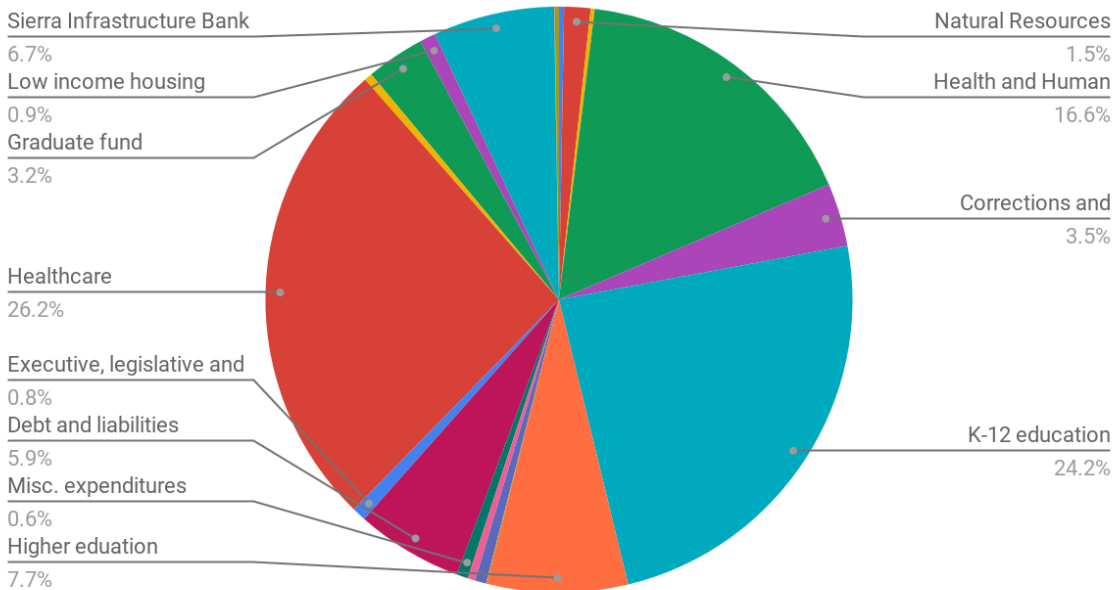
Breakdown of general revenues

General revenue



Breakdown of expenditures

General and special expenditures



Revenues vs. expenditures

General revenues vs. expenditures

