

Job Title: Legislative Budget Office Analyst I

Job Grade Level: 8

Career Track: First in a series of three career track positions (8, 10 and 11)

Job EEO Code:

Date: April 2022

Agency/Department: Legislative Budget Office

Reporting to: Legislative Budget Office Director

Primary Objectives: The position provides professional and technical research analyses in support of the Tax Expenditure Review Commission (TERC) duties as defined in M.S. 3.8853 subd.2 (b) and M.S. 3.8855. This position also provides review and analysis of fiscal notes for accuracy, reasonableness, and compliance with standards and procedures within the Legislative Budget Office (LBO). The LBO is a nonpartisan joint legislative office established under [Minnesota Statutes 3.8853](#) to provide the Minnesota House of Representatives and the Minnesota Senate with accurate and timely information on the fiscal effect of proposed legislation. The primary objectives of the position are accomplished under the general supervision of the LBO Director.

Responsibilities & Tasks:

1. **(55% time) conduct tax expenditure related research, analysis and report drafting.**
Perform research, prepare background information and analysis, and draft material for the benefit of members of the Tax Expenditure Review Commission as assigned. Specific tasks include:
 - a. Maintain collaborative relationships and communication with key stakeholders including commission members, legislative staff, legislators, the Department of Revenue, state agency officials, staff, and interest groups.*
 - b. Research topics, primarily using on-line resources to contribute to the initial review of over 300 existing tax expenditures including *
 - i. identifying the purpose of each tax expenditure,
 - ii. identifying and/or propose the metrics for evaluating the effectiveness of a tax expenditure, and
 - iii. capturing all relevant tax expenditure data sufficient to meet the reporting requirements and analytical analyses as prescribed by the TERC.
 - c. Conduct research and evaluation of tax expenditures including literature review, quantitative analysis, statute interpretation, and compilation of relevant tax expenditure governing documents in support of the TERC.

- d. Contribute to the development of material for TERC meetings as well material for the TERC Annual Report due by December 15th each year in compliance with the required components.
2. **(30% time) provide fiscal oversight and financial analysis of fiscal notes.** Provide independent and objective review and analysis of fiscal notes prepared by state agencies, the legislature, constitutional offices, and judicial agencies or local units of government. * Specific tasks include:
 - a. Review and evaluate data and assumptions related to the fiscal impact of proposed legislation. *
 - b. Adhere to and enforce the Fiscal Note Uniform Standards and Procedures. *
 - c. Develop and maintain relationships with key stakeholders to establish committee priorities and address issues that arise from LBO review of fiscal notes. *
 - d. Translate complex information into understandable formats for a variety of audiences.
 - e. Track relevant legislation.
 - f. Meet with legislators, attend and monitor committee hearings, and testify before legislative committees on fiscal notes, when necessary.
3. **(5% time) Contribute to the development and maintenance of the Fiscal Note Standards and Procedures** including the development and analysis of local impact notes.
4. **(5% time) Participate in research, professional development,** and other activities that will build expertise, foster relationships, and advance the work of the LBO.
5. **(5% time) Other duties** as needed or as assigned by the LBO Director or Deputy Director.

State Budget Review Responsibility:

The work of this position will inform and assist in providing information on the budget areas for which it is assigned as well as review of various tax expenditures.

Supervisor Responsibility:

This position does not directly supervise staff within the LBO; however, the position must exercise authority when working with agencies to comply with the fiscal note standards and procedures.

Scope of Relationships:

1. Extensive contact with legislators and legislative staff, especially nonpartisan fiscal staff.
2. Extensive contact with state agency fiscal staff.

3. Will have contact with stakeholders in support of the TERC.
4. Will have contact with other states that have variations of tax expenditure review and/or commissions in place.

Working Conditions/Physical Demands:

Ability to work long hours, meet deadlines, and stay composed under pressure during legislative session. In-person work is required. Telework may be permitted on a limited basis.

Appointment:

Unclassified non-partisan position.

Minimum Qualifications:

- Bachelor of Arts or Bachelor of Science Degree.
- 2 years of experience or training in budget or tax environment. An advanced degree may substitute for the experience or training requirement.
- Knowledge of tax policy, budgeting, or financial management.
- Excellent written and oral communication skills.
- Non-partisan background and the ability to act in a politically neutral manner.

Desired Qualifications:

- Advanced degree in budgeting, tax administration, public finance, public policy, law, or similar area.
- Experience working in the development of a state, local, or federal budget.
- Knowledge of Minnesota state government and familiarity with the legislative process.

*All identified duties are essential under the Americans with Disabilities Act.