Potential Addition to ACIR Mandate Reporting

Prior to COVID, the ACIR began discussing doing a deeper dive into the impacts of a sample of mandates. Basically, the goal was to compare how the impacts experienced compare with the impacts predicted at the time of passage. That became Recommendation 9 of the [2020 Task Force report](https://www.cga.ct.gov/fin/tfs/20200201_Task%20Force%20to%20Promote%20Municipal%20Shared%20Services/20200129/Final%20Report.pdf):

1. Require ACIR to annually compile a representative sample of fiscal impact statement completed for all laws passed by the general assembly related to municipalities and enacted into law in the preceding year to determine the actual net additional cost to school districts or municipalities from any new or expanded program or service that school districts or municipalities would be required to perform or administer under a new law. The commission shall compile a report regarding the actual fiscal impact of laws enacted during the year covered by the report and forward those results to the governor, the leadership of the House and Senate, the Chairs and ranking members of the Finance Revenue and Bonding Committee and the chairs and ranking members of the Appropriations Committee. As used in this section, "net additional cost" means any cost incurred or anticipated to be incurred by a school district or municipality in performing or administering a new or expanded program or service required by a state law other than any of the following:

* A cost arising from the exercise of authority granted by a state law rather than from the performance of a duty or obligation imposed by a state law;
* A cost arising from a law passed as a result of a federal mandate.

Although not reflected in the task force report, another goal of the ACIR was to look at how town size, differences in staffing or governance, and other factors influence the impact of different mandates.