

HCS HB 97 -- LAW ENFORCEMENT SALES TAX (Johnson, 90)

This substitute authorizes Jefferson County, upon voter approval, to impose by ordinance a retail sales tax of up to 0.05% for law enforcement services. The substitute requires 25% of the sales tax revenue collected to be deposited into the county prosecuting attorney's office sales tax trust fund and to be used solely by the county prosecuting attorney's office.

The substitute contains an emergency clause.

FISCAL NOTE: Income to Department of Revenue from 1% collection fee of Unknown in FY 2004, FY 2005, and FY 2006. Oversight assumes income to be less than \$100,000 annually.