

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1491-01

Type: Original

Bill No.: HB 639

Date: February 13, 2015

Subject: Taxation and Revenue - Sales and Use; Prisons and Jails

Bill Summary: This proposal extends the authority of the commission of a regional jail district to submit a ballot proposal imposing a sales tax from September 30, 2015 to September 30, 2027.

State Fiscal Highlights

- No direct fiscal impact on the state is anticipated.

Local Fiscal Highlights

- No direct fiscal impact on local political subdivisions is anticipated.

Fiscal Analysis

Oversight was unable to receive some of the agency responses in a timely manner due to the short fiscal note request time. Oversight has presented this fiscal note on the best current information that we have or on prior year information regarding a similar bill. Upon the receipt of agency responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval of the chairperson of the Joint Committee on Legislative Research to publish a new fiscal note.

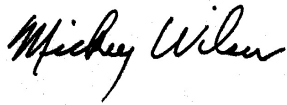
Officials at the **State Tax Commission** and the **Office of the State Auditor** each assume no fiscal impact to their respective agencies from this proposal.

In response to similar legislation from 2014 (HB 1923), officials at the **Office of the State Treasurer**, the **Office of the Secretary of State** and the **Department of Revenue** each assumed no fiscal impact to their respective agencies from this proposal.

Oversight assumes regional jail districts may submit sales tax ballots from September 30, 2015 to September 30, 2027. Oversight assumes this to be permissive and will show this as a no fiscal impact to the proposal.

FISCAL ANALYSIS (continued)

No direct fiscal impact to small businesses would be expected as a result of this proposal. Also, this legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.



Mickey Wilson, CPA
Director
February 13, 2015

Ross Strobe
Assistant Director
February 13, 2015