

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

**L.R. No.:** 1491-02

**Type:** Original

**Bill No.:** HCS for HB 639

**Date:** March 16, 2015

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

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**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

Officials at the **Office of Administration's Division of Budget and Planning**, the **Department of Revenue** and the **Office of the Secretary of State** each assume no fiscal impact to their respective agencies from this proposal.


In response to a previous version, officials at the **State Tax Commission** and the **Office of the State Auditor** each assumed 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** assumed no fiscal impact 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.



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