

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

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.

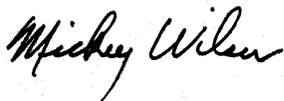
In response to a previous version, officials at the **State Tax Commission** and the **Office of the State Auditor** each assumed no fiscal impact to their respective agencies from this proposal.

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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March 16, 2015

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