## **FISCAL NOTE**

## Requested by Legislative Council 01/24/2001

Bill/Resolution No.: SB 2356

Amendment to:

1A. **State fiscal effect:** Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.

1999-2001 Biennium 2001-2003 Biennium 2003-2005 Biennium

General Other Funds General Other Funds
Fund Fund Fund

Revenues Expenditures Appropriations

1B. County, city, and school district fiscal effect: Identify the fiscal effect on the appropriate political subdivision.

1999-2001 Biennium

2001-2003 Biennium

2003-2005 Biennium

School School School
Counties Cities Districts Counties Cities Districts Counties Cities Districts

2. **Narrative:** Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.

SB 2356 enables cities to impose local sales and use taxes of up to 2% on car rentals. The cities that would choose to impose this tax, and the possible revenue generated, are unknown.

- 3. State fiscal effect detail: For information shown under state fiscal effect in 1A, please:
  - A. **Revenues:** Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.
  - B. **Expenditures:** Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.
  - C. **Appropriations:** Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.

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Prepared: