FISCAL NOTE

Requested by Legislative Council 01/23/2007

Bill/Resolution No.: SB 2380

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.

	2005-2007 Biennium		2007-2009	Biennium	2009-2011 Biennium		
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds	
Revenues							
Expenditures							
Appropriations					-		

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

Counties Cities School Districts Counties Cities Districts Counties Cities Districts Counties Cities Districts	200	5-2007 Bienr	nium	2007-2009 Biennium		2009-2011 Biennium			
	Counties	Cities		Counties	Cities		Counties	Cities	

2A. **Bill and fiscal impact summary:** Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).

SB 2380 changes certain components of the sales tax law to be in compliance with the streamlined sales tax agreement.

B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

SB 2380 does not have a fiscal impact. Most of the changes reflect the way the sales tax is being administered now.

- 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, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.

Name:	Kathryn L. Strombeck	Agency:	Office of Tax Commissioner
Phone Number:	328-3402	Date Prepared:	01/29/2007