

(Prepare in triplicate)

FISCAL NOTE

Prepared in regard to:

HOUSE BILL NO. 535

(list bill or resolution and number, if available, or subject)

Amendment to:

(list bill or resolution and number)

REQUESTED BY: Leg. Research Com.

DATE OF RECEIPT

1/12

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In the following space note the fiscal effect in dollars of the legislative proposal. If additional space is needed attach a supplementary sheet. Please type.

Recovery of sales taxes as use taxes under this section will depend almost entirely on the number of sales and use tax auditors available, since it is only by audit of a consumer's records that any revenue would be collected that should have been collected by the retailer in the first place.

It is estimated that about \$30,000 per year or \$60,000 per biennium could be collected under the provisions of this bill through audits of consumers by the present field auditor staff of six auditors. These auditors, of course, assess considerably more use taxes on purchases made outside of North Dakota by the consumers they audit, but that type of assessment is not within the scope of this bill.

Date of preparation: January 21, 1965

Signed Office of the State Tax Commissioner

By

Kenneth H. Jakes