

(Prepare in triplicate)

FISCAL NOTE

Prepared in regard to:

House Bill 867

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

Amentment to:

(list bill or resolution and number)

REQUESTED BY: Leg. Research Comm DATE OF RECEIPT Feb. 2 19 65

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.

---

This bill would cause a slight increase in revenue to the state general fund from the state's 35% share of estate taxes collected. The purpose of the bill is primarily administrative and would make the same gifts made to a person more than two years and less than three years before death that are taxable under the federal estate tax also taxable under the state estate tax law.

---

Date of preparation: Feb. 10, 1965

Signed Office of State Tax Commissioner

By Kenneth M. Jakes