

(Prepare in triplicate)

FISCAL NOTE

Prepared in regard to:

_____ ^{S.B. 165}
(list bill or resolution and number, if available, or subject)

Amendment to: _____
(list bill or resolution and number)

REQUESTED BY: L.R.C. DATE OF RECEIPT Jan. 21, 1969

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.

Due to the current widespread misunderstanding of the application of the existing law, only a small amount of revenue is now being received and this is basically a result of auditing retailers. Therefore there would be no significant loss of revenue.

January 22, 1969

Date of preparation: _____

Signed A. R. Hausauer

Typed name State Tax Department

Department _____

M E M O R A N D U M

TO: Senator Becker

FROM: A. R. Hausauer, Director of Tax Planning
North Dakota State Tax Department

SUBJECT: Senate Bill 165

DATE: January 23, 1969

Pursuant to your request we have attempted to obtain information relative to the dollar amount received for student activity tickets and admissions by North Dakota schools.

We were unable to obtain sufficient information from the State Examiners Office, Board of Higher Education or Department of Public Instruction. We then made phone calls to three colleges and one high school and got the following data.

College #1

- \$175,000 annual receipts from student activity tickets. The proceeds are used for debt retirement on a Student Union, athletic event admissions, and other activities.

College #2

- Student activity ticket costs \$35 per semester (Approximately 1000 students)
- \$10 of which goes for debt retirement
- \$10 of which goes for institutional collection
- Balance for athletic events and other admissions
- Approximately \$3000 taken in form general admissions to athletic events.

College #3

- Student activity ticket costs \$18 per quarter (Approximately 800 students.
- This is broken down into 8 different funds:
 - \$8.00 for debt retirement
 - \$1.00 for school annual
 - \$1.00 for school newspaper
 - \$.15 student board of governors
 - \$2.40 athletic events
 - \$2.00 Unidentified
 - \$.60 Unidentified
 - \$1.65 Unidentified
- Approximately \$3000 taken in from General Admissions to Athletic Events.

High School #1

- About \$10,000 per year taken in on student activity tickets
- \$2,500 of this is for athletic events
- Approximately \$9000 received for adult admissions to basketball, football, and wrestling events.