

Bill/Resolution No.: HB 1695

Amendment to: _____

Requested by: Legislative Council

Date of Receipt: 1/26/83

Please estimate the fiscal impact of the above measure for:

State general or special funds Counties Cities

In the following space note the fiscal effect in dollars of this measure:

Narrative:

If HB 1695 is enacted, it is our opinion that the Tax Department would not have the means of determining the amount collected in sales tax on gross receipts of sales made to persons who are residents of adjoining states which do not levy a retail sales tax or are residents of Canada, provided that such persons are in the state for the express purpose of making such purchases, and the sales price of the purchase is more than twenty-five dollars.

Under current law these sales are exempt from sales tax and we have estimated the 1983-85 biennial revenue loss at \$3.3 million to \$4.2 million.

State Fiscal Effect:

<u>1983-84</u>		<u>1984-85</u>		<u>Biennium Total</u>	
<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>

County and City Fiscal Effect:

<u>1983-84</u>		<u>1984-85</u>		<u>Biennium Total</u>	
<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>

If additional space is needed, attach a supplemental sheet.

Date prepared: 2/2/83

Signed C. W. Cudworth
 Typed Name C. William Cudworth
 Department TAX