

(Return in triplicate)

FISCAL NOTE

FIRST ENGROSSMENT

Bill/Resolution No.: \_\_\_\_\_

Amendment to: HB 1327

Requested by: Legislative Council

Date of Receipt: 2-22-85

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 enacted, HB 1327, First Engrossment, would increase State General Fund revenue by +\$4,550,000 to +\$4,950,000 during the 1985-87 biennium as shown below:

NOTE: This fiscal note is based on the assumption that the sales and use tax exemption has been removed only for candy, chewing gum, and carbonated beverages. However, it is our opinion that the proposed changes to Sections 57-39.2-04.1 and 57-40.2-04.1 NDCC may have inadvertently removed the sales and use tax exemption on other items as well.

State Fiscal Effect:

1985-86		1986-87		Biennium Total	
<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>
	+\$2,200,000		+\$2,350,000		+\$4,550,000
	to		to		to
	+\$2,400,000		+\$2,550,000		+\$4,950,000

County and City Fiscal Effect:

1985-86		1986-87		Biennium Total	
<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.

Signed 

Typed Name Sid Bender

Date prepared: 2-22-85

Department Tax Department 