

(Return in triplicate)

FISCAL NOTE

Bill/Resolution No.: HB 1224 Amendment to: _____

Requested by: Legislative Council Date of Receipt: 1-06-89

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:

HB 1224, if enacted, will allow small businesses to file and pay their city restaurant and lodging taxes on a quarterly, rather than monthly, basis. When first enacted, this will delay the payments to the cities by up to two months. This delay will reduce city revenue slightly in the first biennium after enactment, as shown below. The fiscal effect on State General Fund revenues is significantly less than \$5,000 during the 1989-91 biennium.

State Fiscal Effect:

<u>1989-90</u>		<u>1990-91</u>		<u>Biennium Total</u>	
<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>

County and City Fiscal Effect:

<u>1989-90</u>		<u>1990-91</u>		<u>Biennium Total</u>	
<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>
	approx. -\$25,000				approx. -\$25,000

If additional space is needed, attach a supplemental sheet.

Signed *Kathryn L. Strombeck*

Typed Name Kathryn L. Strombeck

Date Prepared: 1-16-89

Department TAX

AAB