

(Return in triplicate)

FISCAL NOTE

Bill/Resolution No.: HB 1541 Amendment to: _____

Requested by: Legislative Council Date of Receipt: 1-23-89

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 1541 requires a refundable deposit to be made on all beverage containers at the time the beverage is sold. The deposit portion of the sale may be subject to sales tax. However, the sales tax would be refundable along with the deposit at the time the container is returned. Therefore, the fiscal impact is expected to be 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>

If additional space is needed, attach a supplemental sheet.

Signed Kathryn L. Strombeck

Typed Name Kathryn L. Strombeck

Date Prepared: 2-03-89

Department TAX