

(Return in triplicate)

FISCAL NOTE

Bill/Resolution No.: SB 2251 Amendment to: _____

Requested by: Legislative Council Date of Receipt: 1-04-89

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:

Sections 8 and 13 of SB 2251 provide a credit for special fuels and motor fuels taxes paid on accounts later found to be worthless and written off for income tax purposes. The negative fiscal impact of these sections cannot be determined.

All other sections of SB 2251 have a fiscal effect of 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: 1-13-89

Department TAX

AAB