

(Return in triplicate)

FISCAL NOTE

Bill/Resolution No.: SB 2417 Amendment to: _____

Requested by: Legislative Council Date of Receipt: 1-17-89

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:

SB 2417, if enacted, would create a property tax exemption for that portion of a church that may be used for early childhood services provided by an organization licensed under N.D.C.C. Chapter 50-11.1 and exempt from U.S. income tax.

If enacted, SB 2417 would cause either:

- a) a loss of revenue for cities or counties from lost property taxes, or
- b) an increase in the tax burden of taxable properties. The amount of loss or shift is unknown because there is no information on the number of facilities involved.

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: 1-24-89

Department TAX

Handwritten initials: AAB