

(Return in triplicate)

FISCAL NOTE

Bill/Resolution No.: SB 2185 Amendment to: _____

Requested by Legislative Council Date of Request: 12-31-90

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:

The gross receipts tax imposed by NDCC Chapter 57-34 is collected by the county treasurer and the revenue is paid to the school district in which the telephone stations are located. SB 2185 clarifies the gross revenue that is subject to tax. The bill codifies present practice.

SB 2185, if enacted, has no fiscal effect to the state, counties or cities.

State Fiscal Effect:

<u>1991-92</u>		<u>1992-93</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>1991-92</u>		<u>1992-93</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.

Date Prepared: 1-10-91

Signed *Kathryn L. Strombeck*

Typed Name Kathryn L. Strombeck

Department TAX

Phone Number 224-2770

HAB