

FISCAL NOTE

(Return original and 10 copies)

Bill/Resolution No.: HB 1471 Amendment to: _____

Requested by Legislative Council Date of Request: 1-18-95

- 1. Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, and cities.

Narrative:

County revenue under the revenue sharing distribution will increase by approximately \$6,025,000 per biennium and revenue to cities will decrease by that amount, provided revenues to the State Aid Distribution Fund remain constant. Currently there are 31 cities who impose city sales tax as of January 1, 1995. Four more cities anticipate a start date for city sales tax on April 1, 1995. Attached is a copy of the cities affected.

- 2. State fiscal effect in dollar amounts:

	<u>1993-95</u> <u>Biennium</u>		<u>1995-97</u> <u>Biennium</u>		<u>1997-99</u> <u>Biennium</u>	
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Funds</u>	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Funds</u>	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Funds</u>
Revenues:	-0-	-0-	-0-	-0-	-0-	-0-
Expenditures:	-0-	-0-	-0-	-0-	-0-	-0-

- 3. What, if any, is the effect of this measure on the appropriation for your agency or department:

- a. For rest of 1993-95 biennium: ISD programing costs (amounts not available) at this time)
- b. For the 1995-97 biennium: _____
- c. For the 1997-99 biennium: _____

- 4. County and City fiscal effect in dollar amounts:

	<u>1993-95</u> <u>Biennium</u>		<u>1995-97</u> <u>Biennium</u>		<u>1997-99</u> <u>Biennium</u>	
	<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>
	no effect		6,025,000	(6,025,000)	6,025,000	(6,025,000)

If additional space is needed, attach a supplemental sheet.

Signed 

Typed Name Kathi Gilmore

Date Prepared: January 30, 1995

Department State Treasurer

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CITIES WITH CITY SALES TAX

Grand Forks
Bismarck
Minot
Devils Lake
Fargo
Dickinson
Grafton
Mandan
Williston
Jamestown
Wahpeton
Harvey
Valley City
Mohall
Crosby
Kenmare
Rugby
Pembina
Strasburg
Linton
Bottineau
Langdon
Carrington
Rolla
Bowman
Cavalier
Larimore
West Fargo
Park River
Ellendale
Tioga

CITIES WHICH ANTICIPATE STARTING ON APRIL 1, 1995

Hazen
Belfield
Killdeer
Lisbon

Cando passed home rule 11/94 defeated local tax 11/94
Berthold has home rule and is currently considering tax
Hillsboro passed home rule 11/94
Oakes passed home rule 6/94, defeated tax 6/94 and 11/94