

## FISCAL NOTE

(Return original and 10 copies)

Bill/Resolution No.: HB 1108

Amendment to: \_\_\_\_\_

Requested by Legislative Council

Date of Request: 12-29-98

1. Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, cities, and school districts. Please provide breakdowns, if appropriate, showing salaries and wages, operating expenses, equipment, or other details to assist in the budget process. In a word processing format, add lines or space as needed or attach a supplemental sheet to adequately address the fiscal impact of the measure.

**Narrative:** HB 1108, if enacted, will make technical changes to the telecommunications gross receipts tax to aid in the administration of the tax. The amount of penalty for late payment will change from twelve percent for the full year in which the tax is due to ten percent. This change makes the late payment penalty consistent with other tax types and may result in a small but undeterminable loss of revenue to the state's general fund. The bill also will create a penalty of twenty-five dollars per day for each day a supplemental report is filed late by a telecommunications carrier. This penalty may provide an increase in the state's general fund revenue estimated at less than \$5,000 per biennium.

There is no fiscal effect to the counties, cities, or school districts.

2. State fiscal effect in dollar amounts:

	1997-99 Biennium		1999-2001 Biennium		2001-03 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	<\$2,500	0	<\$5,000	0	<\$5,000	0
Expenditures	0	0	0	0	0	0

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

- a. For rest of 1997-99 biennium: 0  
 (Indicate the portion of this amount included in the 1999-2001 executive budget:)
- b. For the 1999-2001 biennium: 0  
 (Indicate the portion of this amount included in the 1999-2001 executive budget:)
- c. For the 2001-03 biennium: 0

4. County, city, and school district fiscal effect in dollar amounts:

1997-99 Biennium			1999-2001 Biennium			2001-03 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts
0	0	0	0	0	0	0	0	0

If additional space is needed  
attach a supplemental sheet.

Signed: *Kathryn L. Strombeck*

Typed Name: Kathryn L. Strombeck

Department: Tax

Date Prepared: 1-5-99

Phone Number: 328-3402