FISCAL NOTE

(Return original and 10 copies)							
Bill/Resolution No.:	SB 2299		Ame	endment to:			
Requested by Legislative Council			Date	of Request:	st: _1-22-97		
Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, cities, and school districts. Narrative:							
SB 2299, if enacted, would enable townships to impose a sales, use, or excise tax, providing it conforms to state law. The townships may enter into collections contracts with the tax commissioner which would entail administrative costs for the Tax Department. The potential fiscal impact of SB 2299, either in terms of revenues generated for the townships, or in expenditures on the part of the Tax Department, depends on the actions of townships, and is therefore unknown. (NOTE: A preliminary estimate of the fiscal impact of a 1% townships sale and use tax, levied within all townships, is \$7M per year.)							
2. State fiscal effect in dollar amounts:							
<u>F</u>	1995-97 <u>Biennium</u> eneral Specia Fund Funds		1997 <u>Bieni</u> General <u>Fund</u>		1999-; <u>Bienr</u> General <u>Fund</u>		
Revenues:							
Expenditures:							
3. What, if any, is the effect of this measure on the appropriation for your agency or department:							
a. For rest of 1995-97 biennium:							
b. For the 1997-99 biennium:							
c. For the 1999-2001 biennium:							
4. County, City, and School District fiscal effect in dollar amounts:							
1995-97 <u>Biennium</u>	School		1997-99 <u>Biennium</u>	School	1999-2001 <u>Biennium</u> School		
<u>Counties</u> <u>Cities</u>	<u>Districts</u>	Counties	<u>Cities</u>	<u>Districts</u>	<u>Counties</u> (<u>Cities</u>	<u>Districts</u>
If additional space is r			Sign	ed A	hap & Sto	ntal)
a supplemental sheet			Туре	ed Name	Kathryn L. Strombeck		
Date Prepared: 1-23-97			Department		Тах		
			Phone Number		328-3402		