## **FISCAL NOTE**

## Requested by Legislative Council 01/30/2001

Bill/Resolution No.: SB 2448

Amendment to:

1A. **State fiscal effect:** Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.

1999-2001 Biennium		2001-200	3 Biennium	2003-2005 Biennium		
General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds	
		(\$791,000	))			

Expenditures

Revenues

Appropriations

1B. County, city, and school district fiscal effect: Identify the fiscal effect on the appropriate political subdivision.

1999-2001 Biennium
2003-2005 Biennium
2003-2005 Biennium

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		School			School			School	
Counties	Cities	Districts	Counties	Cities	Districts	Counties	Cities	Districts	

- 2. **Narrative:** Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.
- SB 2448 provides for the stamping of cigarettes.
- 3. State fiscal effect detail: For information shown under state fiscal effect in 1A, please:
  - A. **Revenues:** Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.

If enacted, SB 2448 would cost the state general fund an estimated \$791,000 in the 01-03 biennium from the dealer discount, engraving and postage. (The cost of the stamps themselves are reimbursible and are not included.)

For each 10% decrease in tribal cigarettes sold that become stamped cigarettes sold, total revenues would increase by an estimated \$209,000 per year.

- B. **Expenditures:** Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.
- C. **Appropriations:** Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.

Name: Kathryn L. Strombeck Agency: Tax Department Date Prepared: 328-3402 02/05/2001 **Phone Number:**