FISCAL NOTE

Requested by Legislative Council

01/02/2003

Bill/Resolution No.: HB 1171

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.

	2001-2003 Biennium		2003-2005 Biennium		2005-2007 Biennium		
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds	
Revenues Expenditures Appropriations							

1B. County,	city, and so	chool district	fiscal effect:	Identify the fiscal effect on the appropriate political subdivision.				
2001-2003 Biennium 2003-				-2005 Bienı	nium	2005-2007 Biennium		
		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.

HB 1171 restricts the purchasing, possession or use of tobacco products for persons under 21 years of age. While this legislation will discourage youth smoking, it is uncertain what, if any, decreases in tobacco tax revenues will result from the passage of this bill.

- 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.
 - 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.

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Agency:Tax Dept.Date Prepared:01/24/2003