## **FISCAL NOTE**

## Requested by Legislative Council

01/14/2003

Bill/Resolution No.: HB 1300

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<br>Fund    | Other Funds | General<br>Fund    | Other Funds | General<br>Fund    | Other Funds |
| Revenues<br>Expenditures<br>Appropriations |                    |             |                    |             |                    |             |

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

The fiscal impact of HB 1300 is unknown. The portion of the untaxed cigarettes that become taxable under the provisions of the bill may result in a positive fiscal impact, but it is uncertain the magnitude.

- 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:01/21/2003