

FISCAL NOTE

Requested by Legislative Council

03/31/2003

Amendment to: SB 2337

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			\$4,010,000			
Expenditures						
Appropriations			\$2,900,000			

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

2001-2003 Biennium			2003-2005 Biennium			2005-2007 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2. **Narrative:** *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

Engrossed SB 2337 with House Amendments imposes a new, separate 1/4% sales tax on gross receipts from the sale of hotel rooms, restaurant meals, and all beverages except alcoholic beverages sold for consumption off the premises. The revenue from this 1/4% tax is not considered in the distribution to the state aid distribution fund. Eng. SB 2337 with House Amendments is expected to generate \$4,010,000 during the 2003-05 biennium. Section 2 of the bill appropriates \$2,900,000 to the Department of Commerce - Tourism Division for out-of-state marketing relating to the Lewis and Clark bicentennial celebration.

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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