
Fiscal Note
Bill Number SB0114

Sales and Use Tax on Public Accommodations and Services
Taxed by Tribes

19-Jan-01
11:15 AM

State Impact

Passage of this bill could result in a loss to the General Fund of \$221,000 in FY 2002 and a loss of \$250,000 in FY 2003. Local revenue losses would be approximately \$70,000 in FY 2002 and \$79,000 in FY 2003. The Tax Commission would require an appropriation of \$11,600 to implement the provisions of the bill.

	<u>FY 02 Approp.</u>	<u>FY 03 Approp.</u>	<u>FY 02 Revenue</u>	<u>FY 03 Revenue</u>
General Fund	\$11,600	\$0	(\$221,000)	(\$250,000)
Local Revenue	\$0	\$0	(\$70,000)	(\$79,000)
TOTAL	<u><u>\$11,600</u></u>	<u><u>\$0</u></u>	<u><u>(\$291,000)</u></u>	<u><u>(\$329,000)</u></u>

Individual and Business Impact

A taxpayer would receive a \$3.20 benefit on a \$50 room,

Office of the Legislative Fiscal Analyst