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**Fiscal Note**  
**Bill Number SB0169**

**Sales and Use Tax - Dental Prostheses**

25-Jan-06

9:48 AM

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**State Impact**

Passage of this bill could reduce the General Fund by \$3,908,000 annually. There is a corresponding loss of local revenue of approximately \$1,399,000 annually.

	<u>FY 2007</u> <u>Approp.</u>	<u>FY 2008</u> <u>Approp.</u>	<u>FY 2007</u> <u>Revenue</u>	<u>FY 2008</u> <u>Revenue</u>
General Fund	\$0	\$0	(\$3,908,000)	(\$3,908,000)
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,908,000)</b>	<b>(\$3,908,000)</b>

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**Individual and Business Impact**

There is a potential reduction in sales tax liability for certain individuals.

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**Office of the Legislative Fiscal Analyst**