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**Fiscal Note**  
**Bill Number SB0009S1**

26-Jan-99

9:47 AM

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Passage of this bill could result in a loss to the Uniform School Fund of approximately \$175,000 annually beginning in FY 2001. The Tax Commission would require an appropriation of \$50,000 to implement the provisions of this bill.

	<u>FY 00 Approp.</u>	<u>FY 01 Approp.</u>	<u>FY 00 Revenue</u>	<u>FY 01 Revenue</u>
General Fund	\$50,000	\$0	\$0	\$0
Uniform School Fund	\$0	\$0	\$0	(\$175,000)
<b>TOTAL</b>	<u><u>\$50,000</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>(\$175,000)</u></u>

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**Individual and Business Impact**

The average tax benefit for a taxpayer eligible for the exemption would be approximately \$134.

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**Office of the Legislative Fiscal Analyst**