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**Fiscal Note**  
**Bill Number SB0059**

**Sales and Use Tax - Taxation of Amounts Paid to a Telephone Service  
Provider or Telegraph Corporation**

*21-Jan-02*  
*4:09 PM*

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**State Impact**

Passage of this bill codifies existing Tax Commission practice.

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**Individual and Business Impact**

No fiscal impact.

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**Office of the Legislative Fiscal Analyst**