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**Fiscal Note**  
**Bill Number HB0136**

**County Option Sales and Use Tax For Highways, Fixed  
Guideways, or Systems For Public Transit**

28-Feb-03  
4:01 PM

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**AMENDED NOTE**

**State Impact**

Local revenues could increase by \$27,700,00 if passed by all eligible counties. The Tax Commission would require an appropriation of \$163,900 from their Sales and Use Tax Administration Fee to implement the provisions of the bill.

	<u><b>FY 04 Approp.</b></u>	<u><b>FY 05 Approp.</b></u>	<u><b>FY 04 Revenue</b></u>	<u><b>FY 05 Revenue</b></u>
Sales Tax Admin. Fee	\$163,900	\$0	\$0	\$0
<b>TOTAL</b>	<u><u><b>\$163,900</b></u></u>	<u><u><b>\$0</b></u></u>	<u><u><b>\$0</b></u></u>	<u><u><b>\$0</b></u></u>

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**Individual and Business Impact**

Individuals could see increases in sales tax liability of .25 percent.

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**Office of the Legislative Fiscal Analyst**