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**Fiscal Note**  
**Bill Number HB0300**

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**Tax of Sexually Explicit Materials***21-Feb-03**3:36 PM*

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**State Impact**

Passage of this bill could increase restricted funds by \$510,000 in FY 2004 and by \$1,020,600 in FY 2005.

	<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>
Restricted Funds	\$0	\$0	\$510,000	\$1,020,600
<b>TOTAL</b>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$510,000</b></u>	<u><b>\$1,020,600</b></u>

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**Individual and Business Impact**

Individuals using the services identified in the bill will pay a 10 percent tax on services.

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**Office of the Legislative Fiscal Analyst**