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**Fiscal Note****Rollback Tax and One-Time In Lieu Fee Amendments***11-Feb-03***Bill Number SB0071***10:11 AM*

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**State Impact**

Passage of this bill could increase local contributions to the Minimum School Program requiring less Uniform School Fund over time.

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**Individual and Business Impact**

Rollback taxes would increase the cost either to the seller or purchaser of land subject to the extended rollback period.

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**Office of the Legislative Fiscal Analyst**