# Fiscal Note

**Bill Number HB0239**

**Sexually Explicit Business and Escort Service Tax**

*29-Jan-04*
*11:36 AM*

### State Impact

Passage of this bill could increase restricted funds by $510,000 in FY 2005 and by $1,020,000 in FY 2006. The bill specifies appropriations in the bill 85 percent of the revenue accrues to the Department of Corrections and 15 percent of the collections accrue to the Attorney General's Office. The tax commission is authorized to keep 1.5 percent of the revenue for administration. This bill has a Legislative Review Note. There may be additional costs to the state if there is a challenge in the courts.

| | FY 2005 Approp. | FY 2006 Approp. | FY 2005 Revenue | FY 2006 Revenue |
|---|---|---|---|---|
| Restricted Funds | $510,000 | $1,020,000 | $510,000 | $1,020,000 |
| **TOTAL** | **$510,000** | **$1,020,000** | **$510,000** | **$1,020,000** |

### Individual and Business Impact

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

**Office of the Legislative Fiscal Analyst**