

1 **SALES TAX DIVERSION FOR WATER**
2 **PROJECTS AND WATER FINANCING**

3 2006 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: David Ure**

6 Senate Sponsor: _____

7
8 **LONG TITLE**

9 **General Description:**

10 This bill amends the Sales and Use Tax Act to address the expenditure of certain state
11 sales and use tax revenues.

12 **Highlighted Provisions:**

13 This bill:

14 ▶ requires that certain state sales and use tax revenues be transferred to the Water
15 Resources Conservation and Development Fund and used by the Division of Water
16 Resources for preconstruction costs for certain water projects;

17 ▶ requires that certain state sales and use tax revenues be transferred as dedicated
18 credits to and used by the Division of Water Rights for hiring staff;

19 ▶ addresses the treatment of unexpended funds; and

20 ▶ makes technical changes.

21 **Monies Appropriated in this Bill:**

22 None

23 **Other Special Clauses:**

24 This bill takes effect on July 1, 2006.

25 This bill coordinates with S.B. 27, the Lake Powell Pipeline Development Act, and
26 H.B. 45, the Bear River Development Act by substantively modifying language.

27 **Utah Code Sections Affected:**



28 AMENDS:

29 **59-12-103 (Effective 07/01/06)**, as last amended by Chapter 1, Laws of Utah 2005,
30 First Special Session

31 **59-12-1201**, as last amended by Chapter 158, Laws of Utah 2005

32 **72-2-124**, as enacted by Chapter 1, Laws of Utah 2005, First Special Session

33

34 *Be it enacted by the Legislature of the state of Utah:*

35 Section 1. Section **59-12-103 (Effective 07/01/06)** is amended to read:

36 **59-12-103 (Effective 07/01/06). Sales and use tax base -- Rates -- Effective dates --**

37 **Use of sales and use tax revenues.**

38 (1) A tax is imposed on the purchaser as provided in this part for amounts paid or
39 charged for the following transactions:

40 (a) retail sales of tangible personal property made within the state;

41 (b) amounts paid:

42 (i) (A) to a common carrier; or

43 (B) whether the following are municipally or privately owned, to a:

44 (I) telephone service provider; or

45 (II) telegraph corporation as defined in Section 54-2-1; and

46 (ii) for:

47 (A) all transportation;

48 (B) telephone service, other than mobile telecommunications service, that originates
49 and terminates within the boundaries of this state;

50 (C) mobile telecommunications service that originates and terminates within the
51 boundaries of one state only to the extent permitted by the Mobile Telecommunications

52 Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or

53 (D) telegraph service;

54 (c) sales of the following for commercial use:

55 (i) gas;

56 (ii) electricity;

57 (iii) heat;

58 (iv) coal;

- 59 (v) fuel oil; or
60 (vi) other fuels;
61 (d) sales of the following for residential use:
62 (i) gas;
63 (ii) electricity;
64 (iii) heat;
65 (iv) coal;
66 (v) fuel oil; or
67 (vi) other fuels;
68 (e) sales of prepared food;
69 (f) except as provided in Section 59-12-104, amounts paid or charged as admission or
70 user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature,
71 exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries,
72 fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit
73 television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf
74 driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails,
75 tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises,
76 horseback rides, sports activities, or any other amusement, entertainment, recreation,
77 exhibition, cultural, or athletic activity;
78 (g) amounts paid or charged for services for repairs or renovations of tangible personal
79 property, unless Section 59-12-104 provides for an exemption from sales and use tax for:
80 (i) the tangible personal property; and
81 (ii) parts used in the repairs or renovations of the tangible personal property described
82 in Subsection (1)(g)(i), whether or not any parts are actually used in the repairs or renovations
83 of that tangible personal property;
84 (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for
85 cleaning or washing of tangible personal property;
86 (i) amounts paid or charged for tourist home, hotel, motel, or trailer court
87 accommodations and services that are regularly rented for less than 30 consecutive days;
88 (j) amounts paid or charged for laundry or dry cleaning services;
89 (k) amounts paid or charged for leases or rentals of tangible personal property if within

90 this state the tangible personal property is:

91 (i) stored;

92 (ii) used; or

93 (iii) otherwise consumed;

94 (l) amounts paid or charged for tangible personal property if within this state the
95 tangible personal property is:

96 (i) stored;

97 (ii) used; or

98 (iii) consumed; and

99 (m) amounts paid or charged for prepaid telephone calling cards.

100 (2) (a) Except as provided in Subsection (2)(b), beginning on July 1, 2001, a state tax
101 and a local tax is imposed on a transaction described in Subsection (1) equal to the sum of:

102 (i) a state tax imposed on the transaction at a rate of 4.75%; and

103 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
104 transaction under this chapter other than this part.

105 (b) Notwithstanding Subsection (2)(a), beginning on July 1, 2001, a state tax and a
106 local tax is imposed on a transaction described in Subsection (1)(d) equal to the sum of:

107 (i) a state tax imposed on the transaction at a rate of 2%; and

108 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
109 transaction under this chapter other than this part.

110 (c) Subject to Subsections (2)(d) and (e), a tax rate repeal or tax rate change for a tax
111 rate imposed under the following shall take effect on the first day of a calendar quarter:

112 (i) Subsection (2)(a)(i); or

113 (ii) Subsection (2)(b)(i).

114 (d) (i) For a transaction described in Subsection (2)(d)(iii), a tax rate increase shall take
115 effect on the first day of the first billing period:

116 (A) that begins after the effective date of the tax rate increase; and

117 (B) if the billing period for the transaction begins before the effective date of a tax rate
118 increase imposed under:

119 (I) Subsection (2)(a)(i); or

120 (II) Subsection (2)(b)(i).

121 (ii) For a transaction described in Subsection (2)(d)(iii), the repeal of a tax or a tax rate
122 decrease shall take effect on the first day of the last billing period:

123 (A) that began before the effective date of the repeal of the tax or the tax rate decrease;
124 and

125 (B) if the billing period for the transaction begins before the effective date of the repeal
126 of the tax or the tax rate decrease imposed under:

127 (I) Subsection (2)(a)(i); or

128 (II) Subsection (2)(b)(i).

129 (iii) Subsections (2)(d)(i) and (ii) apply to transactions subject to a tax under:

130 (A) Subsection (1)(b);

131 (B) Subsection (1)(c);

132 (C) Subsection (1)(d);

133 (D) Subsection (1)(e);

134 (E) Subsection (1)(f);

135 (F) Subsection (1)(g);

136 (G) Subsection (1)(h);

137 (H) Subsection (1)(i);

138 (I) Subsection (1)(j); or

139 (J) Subsection (1)(k).

140 (e) (i) If a tax due under Subsection (2)(a)(i) on a catalogue sale is computed on the
141 basis of sales and use tax rates published in the catalogue, a tax rate repeal or change in a tax
142 rate imposed under Subsection (2)(a)(i) takes effect:

143 (A) on the first day of a calendar quarter; and

144 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change
145 under Subsection (2)(a)(i).

146 (ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act,
147 the commission may by rule define the term "catalogue sale."

148 (3) (a) Except as provided in Subsections (4) through [~~(7)~~] (9), the following state
149 taxes shall be deposited into the General Fund:

150 (i) the tax imposed by Subsection (2)(a)(i); or

151 (ii) the tax imposed by Subsection (2)(b)(i).

152 (b) The local taxes described in Subsections (2)(a)(ii) and (2)(b)(ii) shall be distributed
153 to a county, city, or town as provided in this chapter.

154 (4) (a) [~~Notwithstanding Subsection (3)(a), for~~] For a fiscal year beginning on or after
155 July 1, 2003, the lesser of the following amounts shall be used as provided in Subsections
156 (4)(b) through (g):

157 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:

158 (A) by a 1/16% tax rate on the transactions described in Subsection (1); and

159 (B) for the fiscal year; or

160 (ii) \$17,500,000.

161 (b) (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount
162 described in Subsection (4)(a) shall be transferred each year as dedicated credits to the
163 Department of Natural Resources to:

164 (A) implement the measures described in Subsections 63-34-14(4)(a) through (d) to
165 protect sensitive plant and animal species; or

166 (B) award grants, up to the amount authorized by the Legislature in an appropriations
167 act, to political subdivisions of the state to implement the measures described in Subsections
168 63-34-14(4)(a) through (d) to protect sensitive plant and animal species.

169 (ii) Money transferred to the Department of Natural Resources under Subsection
170 (4)(b)(i) may not be used to assist the United States Fish and Wildlife Service or any other
171 person to list or attempt to have listed a species as threatened or endangered under the
172 Endangered Species Act of 1973, 16 U.S.C. Sec. 1531 et seq.

173 (iii) At the end of each fiscal year:

174 (A) 50% of any unexpended dedicated credits shall lapse to the Water Resources
175 Conservation and Development Fund created in Section 73-10-24;

176 (B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan
177 Program Subaccount created in Section 73-10c-5; and

178 (C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan
179 Program Subaccount created in Section 73-10c-5.

180 (c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in
181 Subsection (4)(b)(i) shall be deposited each year in the Agriculture Resource Development
182 Fund created in Section 4-18-6.

183 (d) (i) For a fiscal year beginning on or after July 1, 2003, 1% of the amount described
184 in Subsection (4)(a) shall be transferred each year as dedicated credits to the Division of Water
185 Rights to cover the costs incurred in hiring legal and technical staff for the adjudication of
186 water rights.

187 (ii) At the end of each fiscal year:

188 (A) 50% of any unexpended dedicated credits shall lapse to the Water Resources
189 Conservation and Development Fund created in Section 73-10-24;

190 (B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan
191 Program Subaccount created in Section 73-10c-5; and

192 (C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan
193 Program Subaccount created in Section 73-10c-5.

194 (e) (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described
195 in Subsection (4)(a) shall be deposited in the Water Resources Conservation and Development
196 Fund created in Section 73-10-24 for use by the Division of Water Resources.

197 (ii) In addition to the uses allowed of the Water Resources Conservation and
198 Development Fund under Section 73-10-24, the Water Resources Conservation and
199 Development Fund may also be used to:

200 [~~(A) provide a portion of the local cost share, not to exceed in any fiscal year 50% of~~
201 ~~the funds made available to the Division of Water Resources under this section, of potential~~
202 ~~project features of the Central Utah Project;]~~

203 [~~(B)~~] (A) conduct hydrologic and geotechnical investigations by the [~~Department of~~
204 ~~Natural Resources~~] Division of Water Resources in a cooperative effort with other state,
205 federal, or local entities, for the purpose of quantifying surface and ground water resources and
206 describing the hydrologic systems of an area in sufficient detail so as to enable local and state
207 resource managers to plan for and accommodate growth in water use without jeopardizing the
208 resource;

209 [~~(C)~~] (B) fund state required dam safety improvements; and

210 [~~(D)~~] (C) protect the state's interest in interstate water compact allocations, including
211 the hiring of technical and legal staff.

212 (f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described
213 in Subsection (4)(a) shall be deposited in the Utah Wastewater Loan Program Subaccount

214 created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.

215 (g) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described
216 in Subsection (4)(a) shall be deposited in the Drinking Water Loan Program Subaccount
217 created in Section 73-10c-5 for use by the Division of Drinking Water to:

218 (i) provide for the installation and repair of collection, treatment, storage, and
219 distribution facilities for any public water system, as defined in Section 19-4-102;

220 (ii) develop underground sources of water, including springs and wells; and

221 (iii) develop surface water sources.

222 (5) (a) For a fiscal year beginning on or after July 1, 2006, the difference between the
223 following amounts shall be expended as provided in this Subsection (5), if that difference is
224 greater than \$1:

225 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated for the
226 fiscal year by a 1/16% tax rate on the transactions described in Subsection (1); and

227 (ii) \$17,500,000.

228 (b) Ninety-four percent of the difference described in Subsection (5)(a) shall be
229 deposited into the Water Resources Conservation and Development Fund created in Section
230 73-10-24 for use by the Division of Water Resources for:

231 (i) first, the following costs incurred before construction begins on projects authorized
232 by Title 73, Chapter 26, the Bear River Development Act, or projects developing more than
233 80,000 acre-feet of water:

234 (A) planning;

235 (B) design;

236 (C) engineering studies;

237 (D) legal work;

238 (E) permitting;

239 (F) acquisition of land and rights-of-way;

240 (G) compensation for impairment of existing water rights;

241 (H) environmental studies; or

242 (I) any combination of Subsections (5)(b)(i)(A) through (H); and

243 (ii) second, for other uses authorized under Sections 73-10-24, 73-10-25.1, 73-10-30
244 and Subsection (4)(e)(ii).

245 (c) Any unexpended monies described in Subsection (5)(b) that remain in the Water
246 Resources Conservation and Development Fund at the end of the fiscal year are nonlapsing.

247 (d) Subject to Subsection (5)(e), 6% of the difference described in Subsection (5)(a)
248 shall be transferred each year as dedicated credits to the Division of Water Rights to cover the
249 costs incurred in hiring technical staff for the administration of water rights.

250 (e) At the end of each fiscal year, 100% of any unexpended dedicated credits described
251 in Subsection (5)(d) lapse to the Water Resources Conservation and Development Fund created
252 in Section 73-10-24.

253 [~~(5)~~] (6) (a) [~~Notwithstanding Subsection (3)(a), for~~] For a fiscal year beginning on or
254 after July 1, 2003, the lesser of the following amounts shall be used as provided in Subsections
255 [~~(5)~~] (6)(b) through (d):

256 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:

257 (A) by a 1/16% tax rate on the transactions described in Subsection (1); and

258 (B) for the fiscal year; or

259 (ii) \$18,743,000.

260 (b) (i) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described
261 in Subsection [~~(5)~~] (6)(a) shall be deposited each year in the Transportation Corridor
262 Preservation Revolving Loan Fund created in Section 72-2-117.

263 (ii) At least 50% of the money deposited in the Transportation Corridor Preservation
264 Revolving Loan Fund under Subsection [~~(5)~~] (6)(b)(i) shall be used to fund loan applications
265 made by the Department of Transportation at the request of local governments.

266 (c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in
267 Subsection [~~(5)~~] (6)(a) shall be transferred each year as nonlapsing dedicated credits to the
268 Department of Transportation for the State Park Access Highways Improvement Program
269 created in Section 72-3-207.

270 (d) For a fiscal year beginning on or after July 1, 2003, 94% of the amount described in
271 Subsection [~~(5)~~] (6)(a) shall be deposited in the class B and class C roads account to be
272 expended as provided in Title 72, Chapter 2, Transportation Finances Act, for the use of class
273 B and C roads.

274 [~~(6)~~] (7) (a) [~~Notwithstanding Subsection (3)(a) and until~~] Until Subsection [~~(6)~~] (7)(b)
275 applies, beginning on January 1, 2000, the Division of Finance shall deposit into the Centennial

276 Highway Fund Restricted Account created in Section 72-2-118 a portion of the taxes listed
277 under Subsection (3)(a) equal to the revenues generated by a 1/64% tax rate on the taxable
278 transactions under Subsection (1).

279 (b) [~~Notwithstanding Subsection (3)(a), when~~] When the highway general obligation
280 bonds have been paid off and the highway projects completed that are intended to be paid from
281 revenues deposited in the Centennial Highway Fund Restricted Account as determined by the
282 Executive Appropriations Committee under Subsection 72-2-118(6)(d), the Division of
283 Finance shall deposit into the Transportation Investment Fund of 2005 created by Section
284 72-2-124 a portion of the taxes listed under Subsection (3)(a) equal to the revenues generated
285 by a 1/64% tax rate on the taxable transactions under Subsection (1).

286 [~~(7)~~] (8) (a) [~~Notwithstanding Subsection (3)(a), for~~] For fiscal years beginning on or
287 after fiscal year 2004-05, the commission shall each year on or before the September 30
288 immediately following the last day of the fiscal year deposit the difference described in
289 Subsection [~~(7)~~] (8)(b) into the Remote Sales Restricted Account created in Section
290 59-12-103.2 if that difference is greater than \$0.

291 (b) The difference described in Subsection [~~(7)~~] (8)(a) is equal to the difference
292 between:

293 (i) the total amount of the following revenues the commission received from sellers
294 collecting a tax in accordance with Subsection 59-12-107(1)(b) for the fiscal year immediately
295 preceding the September 30 described in Subsection [~~(7)~~] (8)(a):

- 296 (A) revenues under Subsection (2)(a)(i); and
297 (B) revenues under Subsection (2)(b)(i); and
298 (ii) \$7,279,673.

299 [~~(8)~~] (9) (a) [~~Notwithstanding Subsection (3)(a), in~~] In addition to the amount
300 deposited in Subsection [~~(6)~~] (7)(a), and until Subsection [~~(8)~~] (9)(b) applies, for a fiscal year
301 beginning on or after July 1, 2005, the Division of Finance shall deposit \$59,594,700 of the
302 revenues generated by the taxes described in Subsections (2)(a)(i) and (2)(b)(i) into the
303 Centennial Highway Fund Restricted Account created by Section 72-2-118.

304 (b) [~~Notwithstanding Subsection (3)(a) and in~~] In addition to the amounts deposited
305 under Subsection [~~(6)~~] (7)(b), when the highway general obligation bonds have been paid off
306 and the highway projects completed that are intended to be paid from revenues deposited in the

307 Centennial Highway Fund Restricted Account as determined by the Executive Appropriations
308 Committee under Subsection 72-2-118(6)(d), the Division of Finance shall deposit
309 \$59,594,700 of the revenues generated by the taxes described in Subsections (2)(a)(i) and
310 (2)(b)(i) into the Transportation Investment Fund of 2005 created by Section 72-2-124.

311 Section 2. Section **59-12-1201** is amended to read:

312 **59-12-1201. Motor vehicle rental tax -- Rate -- Exemptions -- Administration,**
313 **collection, and enforcement of tax -- Administrative fee -- Deposits.**

314 (1) (a) Except as provided in Subsection (3), there is imposed a tax of 2.5% on all
315 short-term leases and rentals of motor vehicles not exceeding 30 days.

316 (b) The tax imposed in this section is in addition to all other state, county, or municipal
317 fees and taxes imposed on rentals of motor vehicles.

318 (2) (a) Subject to Subsection (2)(b), a tax rate repeal or tax rate change for the tax
319 imposed under Subsection (1) shall take effect on the first day of a calendar quarter.

320 (b) (i) For a transaction subject to a tax under Subsection (1), a tax rate increase shall
321 take effect on the first day of the first billing period:

322 (A) that begins after the effective date of the tax rate increase; and

323 (B) if the billing period for the transaction begins before the effective date of a tax rate
324 increase imposed under Subsection (1).

325 (ii) For a transaction subject to a tax under Subsection (1), the repeal of a tax or a tax
326 rate decrease shall take effect on the first day of the last billing period:

327 (A) that began before the effective date of the repeal of the tax or the tax rate decrease;
328 and

329 (B) if the billing period for the transaction begins before the effective date of the repeal
330 of the tax or the tax rate decrease imposed under Subsection (1).

331 (3) A motor vehicle is exempt from the tax imposed under Subsection (1) if:

332 (a) the motor vehicle is registered for a gross laden weight of 12,001 or more pounds;

333 (b) the motor vehicle is rented as a personal household goods moving van; or

334 (c) the lease or rental of the motor vehicle is made for the purpose of temporarily
335 replacing a person's motor vehicle that is being repaired pursuant to a repair agreement or an
336 insurance agreement.

337 (4) (a) (i) Except as provided in Subsection (4)(a)(ii), the tax authorized under this

338 section shall be administered, collected, and enforced in accordance with:

339 (A) the same procedures used to administer, collect, and enforce the tax under Part 1,
340 Tax Collection; and

341 (B) Chapter 1, General Taxation Policies.

342 (ii) Notwithstanding Subsection (4)(a)(i), a tax under this part is not subject to:

343 (A) Subsections 59-12-103(4) through [~~7~~] 8; or

344 (B) Sections 59-12-107.1 through 59-12-107.3.

345 (b) The commission may retain a maximum of 1-1/2% of the tax collected under this
346 section for the costs of rendering its services under this section.

347 (c) Except as provided under Subsection (4)(b), all revenue received by the
348 commission under this section shall be deposited daily with the state treasurer and credited
349 monthly to the Transportation Corridor Preservation Revolving Loan Fund under Section
350 72-2-117.

351 Section 3. Section **72-2-124** is amended to read:

352 **72-2-124. Transportation Investment Fund of 2005.**

353 (1) There is created a special revenue fund entitled the Transportation Investment Fund
354 of 2005.

355 (2) The fund consists of monies generated from the following sources:

356 (a) any voluntary contributions received for the maintenance, construction,
357 reconstruction, or renovation of state and federal highways; and

358 (b) appropriations made to the fund by the Legislature.

359 (3) When the highway general obligation bonds have been paid off and the highway
360 projects completed that are intended to be paid from revenues deposited in the Centennial
361 Highway Fund Restricted Account as determined by the Executive Appropriations Committee
362 under Subsection 72-2-118(6)(d), the fund shall also consist of monies generated from the
363 following sources:

364 (a) registration fees designated under Subsection 41-1a-1201(6)(a);

365 (b) the clean special fuel tax certificate surcharge under Subsection 59-13-304(3); and

366 (c) the sales and use tax amounts provided for in Subsections 59-12-103[~~6~~]7(b) and
367 [~~8~~] 9(b).

368 (4) (a) The fund shall earn interest.

369 (b) All interest earned on fund monies shall be deposited into the fund.

370 (5) (a) Except as provided in Subsection (5)(b), the executive director may use fund
371 monies only to pay the costs of maintenance, construction, reconstruction, or renovation to
372 state and federal highways prioritized by the Transportation Commission through the
373 prioritization process for new transportation capacity projects adopted under Section 72-1-304.

374 (b) The executive director may use fund monies deposited into the fund in fiscal year
375 2006 only to pay the costs of maintenance, construction, reconstruction, or renovation to state
376 and federal highways prioritized by the Transportation Commission.

377 Section 4. **Effective date.**

378 This bill takes effect on July 1, 2006.

379 Section 5. **Coordinating H.B. 47 with H.B. 45 and S.B. 27 -- Modifying substantive**
380 **language.**

381 If this H.B. 47, H.B. 45, Bear River Development Act, and S.B. 27, Lake Powell
382 Pipeline Development Act, all pass, it is the intent of the Legislature that the Office of
383 Legislative Research and General Counsel, in preparing the Utah Code database for
384 publication, replace Subsection (5)(b)(i) enacted in this bill with the following language as
385 Subsection (5)(b)(i):

386 "(i) first, preconstruction costs:

387 (A) as defined in Subsection 73-28-103(6) for projects authorized by Title 73, Chapter
388 26, Bear River Development Act; and

389 (B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project
390 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act; and"

Legislative Review Note
as of 11-28-05 6:43 AM

Based on a limited legal review, this legislation has not been determined to have a high probability of being held unconstitutional.

Office of Legislative Research and General Counsel

Legislative Committee Note
as of 12-21-05 1:42 PM

The Water Issues Task Force recommended this bill.

State Impact

Passage of this bill could reduce the General Fund by \$8,600,000 in FY 2007 and by \$8,900,000 in FY 2008. There would be a corresponding increase in restricted revenue.

	<u>FY 2007</u> <u>Approp.</u>	<u>FY 2008</u> <u>Approp.</u>	<u>FY 2007</u> <u>Revenue</u>	<u>FY 2008</u> <u>Revenue</u>
General Fund	\$0	\$0	(\$8,600,000)	(\$8,900,000)
Restricted Funds	\$0	\$0	\$8,600,000	\$8,900,000
TOTAL	\$0	\$0	\$0	\$0

Individual and Business Impact

No fiscal impact.
