## COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

#### FISCAL NOTE

<u>L.R. No.</u>: 0757-01 <u>Bill No.</u>: SB 169

Subject: Aircraft and Airports; Fees; Taxation; Sales and Use; Transportation

<u>Type</u>: Original

<u>Date</u>: January 25, 2005

# **FISCAL SUMMARY**

| ESTIMATED NET EFFECT ON GENERAL REVENUE FUND       |         |         |         |  |
|--|---------|---------|---------|--|
| FUND AFFECTED                                      | FY 2006 | FY 2007 | FY 2008 |  |
|  |         |         |         |  |
|  |         |         |         |  |
| Total Estimated Net Effect on General Revenue Fund | \$0     | \$0     | \$0     |  |

| ESTIMATED NET EFFECT ON OTHER STATE FUNDS                    |         |         |         |  |
|--|---------|---------|---------|--|
| FUND AFFECTED  | FY 2006 | FY 2007 | FY 2008 |  |
|  |         |         |         |  |
|  |         |         |         |  |
| Total Estimated<br>Net Effect on <u>Other</u><br>State Funds | \$0     | \$0     | \$0     |  |

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 4 pages.

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| ESTIMATED NET EFFECT ON FEDERAL FUNDS                        |         |         |         |  |
|--|---------|---------|---------|--|
| FUND AFFECTED  | FY 2006 | FY 2007 | FY 2008 |  |
|  |         |         |         |  |
|  |         |         |         |  |
| Total Estimated<br>Net Effect on <u>All</u><br>Federal Funds | \$0     | \$0     | \$0     |  |

| ESTIMATED NET EFFECT ON LOCAL FUNDS |         |         |         |  |
|-------------------------------------|---------|---------|---------|--|
| FUND AFFECTED                       | FY 2006 | FY 2007 | FY 2008 |  |
| <b>Local Government</b>             | \$0     | \$0     | \$0     |  |

### **FISCAL ANALYSIS**

#### **ASSUMPTION**

Officials with the **Department of Revenue** assume the proposed legislation would have no fiscal impact on their agency.

Officials with the **Department of Transportation (MoDOT)** assume that this legislation would extend the transfer of state sales tax on jet fuel into the State Aviation Trust Fund–currently slated to expire in 2008–to the year 2010. The estimated jet fuel tax revenue that would be transferred into the State Aviation Trust Fund in FY09 and FY10 is \$4 million. MoDOT assumes no immediate fiscal impact on their agency.

**Oversight** assumes any fiscal impact resulting from this proposal is beyond the three-year scope of this fiscal note.

Officials with the State Treasurer's Office, Office of Administration – Budget and Planning, City of Kansas City, and City of St. Louis did not respond to Oversight's request for fiscal impact.

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| FISCAL IMPACT - State Government | FY 2006<br>(10 Mo.) | FY 2007    | FY 2008    |
|----------------------------------|---------------------|------------|------------|
|                                  | <u>\$0</u>          | <u>\$0</u> | <u>\$0</u> |
| FISCAL IMPACT - Local Government | FY 2006<br>(10 Mo.) | FY 2007    | FY 2008    |
|                                  | <u>\$0</u>          | <u>\$0</u> | <u>\$0</u> |

## FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

#### **DESCRIPTION**

This legislation renew the aviation sales tax until 2010.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

## **SOURCES OF INFORMATION**

Department of Revenue Department of Transportation

NOT RESPONDING: State Treasurer's Office

Office of Administration Budget and Planning City of Kansas City City of St. Louis

Mickey Wilen

RK:LR:OD (12/02)

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> Mickey Wilson, CPA Director January 25, 2005