

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0929-01
Bill No.: SB 233
Subject: Senior Services: Counties, Sales Tax
Type: Original
Date: February 8, 2007

Bill Summary: Authorizes Perry County to impose a voter approved sales tax for senior services and youth programs.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
General Revenue	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
Total Estimated Net Effect on General Revenue Fund	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 5 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Total Estimated Net Effect on FTE	0	0	0

Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Department of Revenue** assume no fiscal impact to the department.

Officials of the **Department of Health and Senior Services** assume no fiscal impact.

Perry County officials did not respond.

Oversight assumes this proposal in permissive and as written would have no fiscal impact without action by the governing body with voter approval. **Oversight** will show fiscal impact as thought county officials requested the Department of Revenue to collect the sales tax rather than collecting the sales tax internally.

<u>FISCAL IMPACT - State Government</u>	FY 2008 (10 Mo.)	FY 2009	FY 2010
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GENERAL REVENUE FUND

Income - 1% sales tax collection fee. *	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
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ESTIMATED NET EFFECT TO GENERAL REVENUE FUND	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
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SENIOR SERVICES and YOUTH PROGRAMS SALES TAX TRUST FUND

Transfer In from DOR - Voter approved sales tax in Perry County.	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
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Transfer Out - to Perry County for distribution.	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>
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ESTIMATED NET EFFECT TO SENIOR SERVICES and YOUTH PROGRAMS SALES TAX TRUST FUND.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - State Government</u> (continued)	FY 2008 (10 Mo.)	FY 2009	FY 2010

*** This legislation provides an option for the collection of the sales tax. Collections could come from either the County Treasurer or from the State Treasurer's office transfer from the Senior Services and Youth Programs Sales Tax Trust Fund. This fiscal note shows monies being transferred from the State Treasurer.**

<u>FISCAL IMPACT - Local Government</u>	FY 2008 (10 Mo.)	FY 2009	FY 2010
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**PERRY COUNTY SENIOR
SERVICES TAX COMMISSION
FUND**

Transfer In of voter approved sales tax collection from Senior Services and Youth Programs Sales Tax Trust Fund.*

	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
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<u>Cost</u> - From providing senior services	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
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<u>Cost</u> - providing youth Programs **	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
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Total Impact to Perry County Senior Services Tax Commission Fund.

	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
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ESTIMATED NET EFFECT TO LOCAL GOVERNMENT	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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*** This legislation provides an option for the collection of the sales tax. Collections could come from either the County Treasurer or from the State Treasurer's office transfer from the Senior Services and Youth Programs Sales Tax Trust Fund. This fiscal note shows monies being transferred from the State Treasurer.**

**** One-half of Perry County voter approved sales tax collections is to be administered by an existing county community task force.**

FISCAL IMPACT - Small Business

Retail businesses in Perry County would be required to collect and remit the additional sales tax if approved by the vote of the people.

FISCAL DESCRIPTION

This bill authorizes Perry County to impose, upon voter approval, a sales tax of up to one-fourth of 1% to equally fund senior services and youth programs. A senior services tax commission must be established to administer the revenue received for senior services.

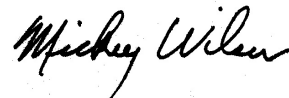
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue - Sales Tax
Department of Health and Senior Services

NOT RESPONDING

Perry County Commission



Mickey Wilson, CPA
Director
February 8, 2007