

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1333-01

Type: Original

Bill No.: SB 258

Date: February 17, 2015

Subject: Courts; Prisons and Jails; Taxation and Revenue - Sales and Use

Bill Summary: This proposal extends the authority for regional jail districts to impose a sales tax until September 30, 2027.

State Fiscal Highlights

- No direct fiscal impact on the state is anticipated.

Local Fiscal Highlights

- No direct fiscal impact on local political subdivisions is anticipated.

Fiscal Analysis

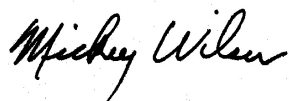
Oversight was unable to receive some of the agency responses in a timely manner due to the short fiscal note request time. Oversight has presented this fiscal note on the best current information that we have or on prior year information regarding a similar bill. Upon the receipt of agency responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval of the chairperson of the Joint Committee on Legislative Research to publish a new fiscal note.

Officials at the **State Tax Commission** assume no fiscal impact from this proposal.

In response to similar legislation filed in 2014, SB 897, officials at the **Department of Revenue**, the **Office of the State Treasurer** and the **Office of the Secretary of State** each assumed no fiscal impact to their respective agencies from this proposal.

FISCAL ANALYSIS (continued)

No direct fiscal impact to small businesses would be expected as a result of this proposal. Also, this legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.



Mickey Wilson, CPA
Director
February 17, 2015

Ross Strobe
Assistant Director
February 17, 2015