# COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

#### FISCAL NOTE

<u>L.R. No.</u>: 2039-01 <u>Type</u>: Original

**Bill No.**: SB 421 **Date**: March 27, 2015

**Subject:** Elections; Taxation and Revenue - Sales and Use

**Bill Summary:** This proposal modifies ballot language for the public safety sales tax in

Springfield.

## 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

Officials at the Office of the State Treasurer, the Department of Revenue, the Office of the Secretary of State and the State Tax Commission each assume no fiscal impact to their respective agencies from this proposal.

Officials at the City of Springfield did not respond to **Oversight's** request for fiscal impact.

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.

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NM:LR:OD