

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

**L.R. No.:** 6051-03

**Type:** Original

**Bill No.:** Perfected SS for SB 937

**Date:** March 2, 2016

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

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**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.

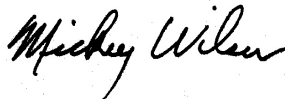
Local Fiscal Highlights

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

Fiscal Analysis

Officials at the **Office of Administration's Division of Budget & Planning**, the **Office of the State Auditor** 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.

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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March 2, 2016

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March 2, 2016