

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 6356-01

Type: Original

Bill No.: SB 1034

Date: March 29, 2016

Subject: Taxation and Revenue - Property

Bill Summary: This proposal modifies the disbursement of taxes paid under protest.

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

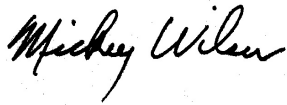
Oversight was unable to receive some of the agency responses in a timely manner due to the short fiscal note request time. Oversight has presented this fiscal note on the best current information that we have or on prior year information regarding a similar bill. Upon the receipt of agency responses, 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 **Office of the State Courts Administrator** assume no fiscal impact from this proposal.

Oversight assumes this proposal modifies the disbursement of taxes paid under protest. Oversight assumes this is a change in policy and procedures under this statute and will have no direct fiscal impact for 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
March 29, 2016

Ross Strobe
Assistant Director
March 29, 2016