

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 4385-03  
Bill No.: SB 1128  
Subject: Counties: Transient Guest Tax  
Type: Original  
Date: February 22, 2002

---

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON STATE FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>
<b>Total Estimated Net Effect on <u>All</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 3 pages.

**FISCAL ANALYSIS**

---

**ASSUMPTION**

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

Officials of the **Department of Economic Development- Division of Tourism** assume no fiscal impact to their department.

**The County Commissions of Clay and Platte Counties did not respond to this proposal.**

**Oversight** assumes this proposal is enabling legislation. Certain counties would have no fiscal impact unless the voters would approve a one half of one percent transient guest tax. Oversight assumes no fiscal impact to state or local government. Counties that would impose the tax would realize income for the purpose of promoting economic development. County Collectors would have additional duties related with the administration and collection of the tax. Because this proposal does not mandate the imposition of the tax, fiscal impact will be shown as \$0.

<u>FISCAL IMPACT - State Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
	\$0	\$0	\$0

<u>FISCAL IMPACT - Local Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
	\$0	\$0	\$0

**FISCAL IMPACT - Small Business**

If this proposal were adopted by the voters of certain counties, small businesses of the hotel/motel industry could be expected to be fiscally impacted to the extent that they may incur additional administrative duties and costs related to collection of the tax.

DESCRIPTION

This act permits Clay County to submit to the voters of the county a tax of up to one-half of one percent per room per night. The act increases the maximum potential tax in Platte County to one-half of one percent per room per night.

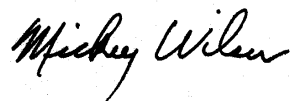
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue  
Department of Economic Development- Division of Tourism

NOT RESPONDING

Clay County Commission  
Platte County Commission



Mickey Wilson, CPA  
Acting Director  
February 22, 2002