

COMMITTEE ON LEGISLATIVE RESEARCH  
 OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 4766-01  
Bill No.: SB 1210  
Subject: Counties: Tourism Tax  
Type: Original  
Date: March 5, 2002

FISCAL SUMMARY

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

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

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
<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

**Due to timing this proposal had no responses, however, in response to several similar proposals, (fiscal note # 4547-01), the following entities submitted the following statements:**

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

Officials of the **Department of Revenue** stated that they do not collect transient guest tax, therefore, there would be no fiscal impact.

**Oversight** assumes this proposal is enabling legislation. Certain counties or cities would have no fiscal impact without voter approval or not less than a 2% and not more than an 8% transient guest tax. Oversight assumes that local governments that would impose the tax would realize income for the purpose of promoting tourism. County or City 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

Small business of the hotel/motel, bed and breakfast, inns, campgrounds, or any docking facility which rents slips to recreational boats which are used by transient guest for sleeping, that are located in certain counties or cities, could be expected to be fiscally impacted to the extent that they may incur additional administrative duties and cost associated with the collection of the tax.

DESCRIPTION

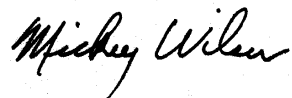
This act permits a transient guest tax to be levied on hotel room charges in the City of St. Joseph and in the unincorporated portions of Buchanan County. The tax must be approved by the voters

of the jurisdiction and must be between two and eight percent.

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

NONE



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Acting Director  
March 5, 2002