

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 4830-01  
Bill No.: SJR 49  
Subject: Constitutional Amendments: Taxation and Revenue - Sales and Use  
Type: Original  
Date: April 8, 2004

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**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUNDS</b>			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
General Revenue	(\$36,840)	\$0	\$0
<b>Total Estimated Net Effect on General Revenue Fund</b>	<b>(\$36,840)</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
<b>Total Estimated Net Effect on <u>All Other</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 3 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
<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 2005	FY 2006	FY 2007
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### FISCAL ANALYSIS

#### ASSUMPTION

Officials of the **Department of Revenue** stated that the proposal's possible impact would not occur until outside of the period covered by the fiscal note. They noted that mailing costs to inform 200,000 accounts of a change in the state sales tax rate would be about \$55,000.

Officials of the **Department of Natural Resources** stated that the proposal would have no direct fiscal impact in the period covered by the fiscal note. They noted that if the article IV, section 47(c) tax were to be defeated, they would only have about seven months to wind down programs supported by the taxes.

**Secretary of State** officials stated that advertisement costs for the proposal would be \$3,684 per newspaper column inch for three printings of the text of the proposal, the introduction, title, fiscal note summary, and affidavit. The proposal would be on the ballot for the November 2004 general election.

<u>FISCAL IMPACT - State Government</u>	FY 2005	FY 2006	FY 2007
<u>Cost to General Revenue Fund</u>			
<u>Secretary of State</u>			
Newspaper Advertisements	<u><b>(\$36,840)</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>

FISCAL IMPACT - Local Government

FY 2005

FY 2006

FY 2007

\$0

\$0

\$0

FISCAL IMPACT - Small Business

Small businesses which sell or buy goods subject to sales tax might be affected by this proposal.

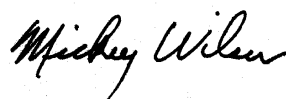
DESCRIPTION

This proposal would put the continuation of the sales tax which proceeds support state parks and soil and water conservation programs to a statewide vote at the 2008 general election and, if the tax is retained, to a statewide vote every ten years thereafter.

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

SOURCES OF INFORMATION

Department of Natural Resources  
Department of Revenue  
Secretary of State



Mickey Wilson, CPA  
Director  
April 8, 2004