



## Legislative Council Staff

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## Fiscal Note Memorandum

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February 9, 2022

**TO:** Representatives Roberts and Catlin

**FROM:** David Hansen, Economist  
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**SUBJECT:** Fiscal Assessment of Proposed Amendment **HB22-1117\_L.002**

This memorandum is an assessment of the fiscal impact of the attached proposed amendment L.002 to HB22-1117. This fiscal assessment is for the impact of the bill with inclusion of this amendment only. Any other added amendment could influence the fiscal impact.

### **Summary of Proposed Amendment**

The proposed amendment removes the requirement that retailer collecting county lodging tax change their filing frequency from quarterly to filing returns at the same frequency as sales and use tax.

### **Fiscal Impact of Amendment**

The amendment will eliminate the need for the Department of Revenue to initiate one-time computer programming changes related to the change in filing frequency, along with testing, support, research, and taxpayer services associated with these costs. The amendment eliminates the need for a General Fund appropriation in FY 2022-23, and the estimated increase in the General Fund reserve.

### **Bill's Revised Fiscal Impact with Amendment**

While the bill continues to have a local government impact, as described in the published fiscal note, the bill as amended will not affect state revenues and expenditures.