

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE CREATION OF THE SALES AND USE TAX SIMPLIFICATION TASK FORCE, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

Prime Sponsors: Reps. Kraft-Tharp and Sias
Sens. Neville T. and Jahn

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Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 03/16/17.

XXX	No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	Update: Fiscal impact has changed due to <i>new information or technical issues</i>
	Update: Fiscal impact has changed due to <i>amendment adopted</i> after LCS Fiscal Note was prepared
	Non-Concurrence: JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

The House Business Affairs and Labor Committee Report (03/21/17) and the House Appropriations Committee Report (04/13/17), adopted in the House on Second Reading (04/13/17), include amendments to the bill, however, Legislative Council Staff and JBC Staff agree that the committee amendments do not change the fiscal impact of the bill.

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
None.	

Current Appropriations Clause in Bill

The bill includes an appropriation clause that provides a total of \$26,374 General Fund to the Legislative Department for FY 2017-18. This provision also states that the appropriation is based on the assumption that the Department will require an additional 0.4 FTE.

Points to Consider

General Fund Impact

The Joint Budget Committee has proposed a budget package for FY 2017-18 based on the March 2017 Legislative Council Staff revenue forecast. The budget package allocates \$11.7 million General Fund to be available to fund 2017 legislation that is not accounted for in the budget package. If the full \$11.7 million is not used to fund legislation, it will remain in the General Fund reserve.