

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE DEFINITION OF A CHARITABLE ORGANIZATION FOR PURPOSES OF STATE SALES AND USE TAX, AND, IN CONNECTION THEREWITH, REMOVING THE LIMITATION THAT A VETERANS' ORGANIZATION ONLY GETS THE CHARITABLE ORGANIZATION EXEMPTION FOR PURPOSES OF SPONSORING A SPECIAL EVENT, MEETING, OR OTHER FUNCTION IN THE STATE, SO LONG AS SUCH EVENT, MEETING, OR FUNCTION IS NOT PART OF THE ORGANIZATION'S REGULAR ACTIVITIES IN THE STATE.

Prime Sponsors: Reps. Carver and Melton
Sens. Crowder and Todd

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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 03/09/18.

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

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
None.	

Current Appropriations Clause in Bill

The bill neither requires nor contains an appropriation clause for FY 2018-19.

Points to Consider

General Fund Impact

The Joint Budget Committee has proposed a budget package for FY 2018-19 based on the March 2018 Office of State Planning and Budgeting revenue forecast. The budget package leaves approximately \$40.8 million General Fund unallocated. This bill is anticipated to reduce General Fund revenues by \$60,000, reducing the excess General Fund reserve by the same amount.