

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE STREAMLINING OF PROCESSES FOR FILING SALES AND USE TAX RETURNS, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

Prime Sponsors: Reps. Kipp and Taggart
Sens. Bridges and Van Winkle

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Date Prepared: **March 8, 2024**

Appropriation Items of Note

Appropriation Already Added to Bill, No Amendment in Packet

General Fund Impact

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 02/21/2024.

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|------------|--|
| XXX | No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill |
| XXX | 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 includes an appropriation clause that appropriates \$17,200 General Fund to the Department of Revenue for FY 2024-25

Points to Consider

General Fund Impact

The Joint Budget Committee (JBC) is developing a budget package for FY 2024-25. This bill requires a General Fund appropriation of \$17,200 for FY 2024-25, reducing the General Fund available for other FY 2024-25 appropriations by this amount.