

**JBC STAFF FISCAL ANALYSIS  
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE SIMPLIFICATION OF PROCESSES RELATED TO TAXES IMPOSED BY LOCAL GOVERNMENTS, AND, IN CONNECTION THEREWITH, REQUIRING LOCAL TAXING JURISDICTIONS TO REPORT TO THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE INFORMATION ON LOCAL LODGING TAX AND BUILDING PERMIT-RELATED SALES OR USE TAX INFORMATION, REQUIRING THE EXECUTIVE DIRECTOR TO PUBLISH THAT INFORMATION, MODIFYING THE SCOPE OF THE SALES AND USE TAX SIMPLIFICATION TASK FORCE TO INCLUDE SIMPLIFICATION OF LOCAL LODGING TAX, REQUIRING THE SALES AND USE TAX SIMPLIFICATION TASK FORCE TO RECEIVE INFORMATION RELATED TO THE FEASIBILITY AND IMPLEMENTATION OF AN ELECTRONIC PORTAL FOR THE COLLECTION AND REMITTANCE OF LOCAL LODGING TAXES, AND MAKING AN APPROPRIATION.

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

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Date Prepared: April 29, 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 02/24/24.

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

The House Appropriations Committee Report (04/23/24) adopted on second reading in the House (04/24/24) includes amendments to the bill, however, Legislative Council Staff and JBC Staff agree that the committee amendment does 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 appropriates \$129,665 General Fund to the Department of Revenue for FY 2024-25. This provision also states that the appropriation is based on the assumption that the Department will require an additional 1.8 FTE.

**Points to Consider**

*General Fund Impact*

The Joint Budget Committee has proposed a budget package for FY 2024-25 based on the March 2024 Office of State Planning and Budgeting (OSPB) revenue forecast. The budget package includes \$63.1 million in set-asides for legislation outside of the package (see table below). The budget package accounts for the 15.0 percent reserve associated with the placeholders (a total of \$9.5 million).

General Fund Appropriation Placeholders for Other 2024 Legislation	
Description	FY 2024-25
General Legislative Priorities	\$21,739,130
Legislation for Shared Housing Priorities	12,043,478
Legislation for Shared Workforce and Education Priorities	16,152,110
Legislation for Other Shared Priorities	10,519,130
Legislation for Distributions to Rural Hospitals	2,608,689
<b>TOTAL Placeholders for Other 2024 Legislation</b>	<b>\$63,062,537</b>

This bill requires a General Fund appropriation of \$129,665 for FY 2024-25, reducing the \$63.1 million set aside by the same amount.