

NOTE: As provided in LFC policy, this report is intended for use by the standing finance committees of the legislature. The Legislative Finance Committee does not assume responsibility for the accuracy of the information in this report when used in any other situation.

Only the most recent FIR version, excluding attachments, is available on the Intranet. Previously issued FIRs and attachments may be obtained from the LFC office in Suite 101 of the State Capitol Building North.

FISCAL IMPACT REPORT

SPONSOR:	Howes	DATE TYPED:	02/04/00	HB	
SHORT TITLE:	Amend County Correctional Facility Tax Act			SB	258
				ANALYST:	Eaton

REVENUE

Estimated Revenue		Subsequent Years Impact	Recurring or Non-Rec	Fund Affected
FY00	FY01			
	NFI			

(Parenthesis () Indicate Revenue Decreases)

SOURCES OF INFORMATION

Administrative Office of the Courts (AOC)

SUMMARY

Synopsis of Bill

This bill amends sections of the County Correctional Facility Gross Receipts Tax (7-20(F)-2). The bill adds language to include eligibility of a class B county with a population between sixty thousand and sixty-three thousand (McKinley county: pop. 60,686).

The definition of correctional facility is amended to include courthouses and any other county facility used as a county administrative office.

A county board may enact the local (excise) tax option on a county-wide basis not to exceed 0.25%. The board may elect to submit to the voters the local tax option.

Synopsis of Bill

This bill allows counties to build judicial-correctional facilities that could be leased to the judiciary.

FISCAL IMPLICATIONS

The bill has no impact on state revenues.

JBE/gm