

**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: HTRC DATE TYPED: 03/12/01 HB 994  
 SHORT TITLE: Public Peace, Health, Safety and Welfare SB \_\_\_\_\_  
 ANALYST: Eaton

### REVENUE

Estimated Revenue		Subsequent Years Impact	Recurring or Non-Rec	Fund Affected
FY01	FY02			
	\$ (1,500.0)	\$ (1,700.0)	Recurring	General Fund
	\$ (1,200.0)	\$ (1,400.0)	Recurring	Local Govt.

(Parenthesis ( ) Indicate Revenue Decreases)

### SOURCES OF INFORMATION

Taxation and Revenue Department (TRD)

### SUMMARY

#### Synopsis of Bill

This bill extends 1998's Medicare B gross receipts tax deduction to podiatrists. This effectively extends the deduction to all health practitioners with few exceptions.

### FISCAL IMPLICATIONS

The Taxation and Revenue Department (TRD) report that the estimated full year impact if this bill would reduce general fund revenue by \$1.7 million and local government revenue by \$1.4 million.

### ADMINISTRATIVE IMPLICATIONS

Minimal.

### TECHNICAL ISSUES

The Taxation and Revenue Department (TRD) indicate that the bill needs a July 1, 2001 effective date.

JBE/njw