

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING SALES AND USE TAX ADMINISTRATION, AND, IN CONNECTION THEREWITH, ESTABLISHING ECONOMIC NEXUS FOR RETAILERS WITHOUT PHYSICAL PRESENCE IN THE STATE, CODIFYING THE DESTINATION SOURCING RULE WITH A SPECIFIED EXCEPTION, REQUIRING MARKETPLACE FACILITATORS TO COLLECT AND REMIT SALES TAX FOR SALES MADE BY MARKETPLACE SELLERS ON THE MARKETPLACE FACILITATOR'S MARKETPLACE, AND REPEALING OBSOLETE STATUTORY REFERENCES TO REMOTE SELLERS.

Prime Sponsors: Reps. Kraft-Tharp and Van Winkle
Sens. Court and Tate

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Date Prepared: April 17, 2019

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 04/17/19.

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 2019-20.

Points to Consider

General Fund Impact

This bill is anticipated to increase General Fund revenues by between \$40.5 million and \$47.2 million in FY 2019-20 and by between \$54.9 million and \$65.7 million in FY 2020-21, with ongoing revenue increases in future years.