

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE STREAMLINING OF PROCESSES FOR FILING SALES AND USE TAX RETURNS.

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

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Appropriation Items of Note

Appropriation Required, Amendment in Packet

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 01/11/2024.

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

The House Finance Committee Report (02/01/24) includes amendments to the bill; however, Legislative Council Staff and JBC Staff agree that the committee amendments do not change the fiscal impact of the bill.

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
J.001	Staff-prepared appropriation amendment

Current Appropriations Clause in Bill

The bill requires but does not contain an appropriation clause.

Description of Amendments in This Packet

J.001 Staff has prepared amendment **J.001** (attached) to add a provision appropriating a total of \$17,200 General Fund to the Department of Revenue for FY 2024-25.

Points to Consider

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.