

JBC Staff Fiscal Analysis
Senate Appropriations Committee

Concerning online searching for sales and use tax information.

Prime Sponsors:

Senators Bridges; Kipp
Representative Taggart

Date Prepared:

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Fiscal Impacts

Appropriation Required, Amendment in Packet

General Fund Impact

Fiscal Note Status

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 01/08/2025.

No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill.

Amendments in This Packet

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 amendment **J.001** (attached) appropriates a total of \$9,718 General Fund to the Department of Revenue for FY 2025-26.

Points to Consider

General Fund Impact

The Joint Budget Committee has proposed a budget package for FY 2025-26 based on the March 2025 Office of State Planning and Budgeting (OSPB) revenue forecast. The budget package includes \$18.2 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.

General Fund Appropriation Placeholders for Other 2025 Legislation	
Description	FY 2025-26 Appropriation
Juvenile diversion, deflection, or detention	\$10,000,000
General Assembly legislative priorities	6,521,739
Voter approved initiatives	1,700,000
Total	\$18,221,739

This bill requires a General Fund appropriation/reduction of \$9,718 for FY 2025-26, reducing/increasing the \$18.2 million set aside by the same amount.