JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE

CONCERNING SIMPLIFICATION OF LOCAL SALES AND USE TAX COMPLIANCE AND ADMINISTRATION FOR RETAILERS THAT MAKE RETAIL SALES IN LOCAL TAXING JURISDICTIONS WHERE THEY HAVE LIMITED PHYSICAL PRESENCE.

Prime Sponsors: Sens. Bridges and Woodward	JBC Analyst: Jon Catlett
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	Date Prepared: March 2, 2022

Appropriation Items of Note

Appropriation Required, Amendment in Packet

General Fund Impact

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 01/12/22.

XXX	**No Change:** Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	Update: Fiscal impact has changed due to *new information or technical issues*
	Update: Fiscal impact has changed due to *amendment adopted* after LCS Fiscal Note was prepared
	Non-Concurrence: JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

The Business, Labor, and Technology Report (01/26/22) included amendments to the bill, however, Legislative Council Staff and JBC Staff agree that the 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

$2,100 General Fund to the Department of Revenue for FY 2022-23.

Points to Consider

General Fund Impact
The Joint Budget Committee (JBC) is developing a budget package for FY 2022-23. This bill requires a General Fund appropriation of $2,100 for FY 2022-23, reducing the General Fund available for other FY 2022-23 appropriations by this amount.