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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.

FISCALIMPACT REPORT

(Parenthesis ( ) Indicate Revenue Decreases)

## SOURCES OF INFORMATION

LFC Files
Taxation and Revenue Department

## SUMMARY

## Synopsis of HTRC Amendments

The amendment corrects the bill title.

## Synopsis of HGUAC Amendments

The amendment revises the county population cap from 3,000 to 4,000 .

## Synopsis of Original Bill

For counties and municipalities with a population of less than 3,000 , the requirement that gasoline taxes distributed to local governments be placed in a separate road fund and spent only for construction, improvement or maintenance of public roads would be waived. An effective date is not included in the bill.

## FISCAL IMPLICATIONS

The bill would not have a fiscal impact on state or local governments.

## House Bill 210/aHGUAC/aHTRC - Page 2

## TECHNICAL ISSUES

TRD notes the bill does not specify how the local jurisdiction's population is certified and on what basis and suggests the new language "Except as provided in Subsection D of this section", should be moved to the start of Subsection C.

## OTHER SUBSTANTIVE ISSUES

County governments with population less than 3,000 in both the 1990 Census and the 1999
population estimate include: Catron, De Baca and Harding. Union County had a population of 4,124 in the 1990 Census and an estimated 3,903 in 1999. Approximately 65 municipalities were estimated to have populations under 3,000 as of July 1998.

AW/njw:sb

