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FISCAL IMPACT REPORT

SPONSOR:	J.G. Taylor	DATE TYPED:	02/11/00	HB	308
SHORT TITLE:	Sports Officiating Tax Exemption			SB	
				ANALYST:	Eaton

REVENUE

Estimated Revenue		Subsequent Years Impact	Recurring or Non-Rec	Fund Affected
FY00	FY01			
	\$ (27.0)		Recurring	General Fund
	\$ (19.0)		Recurring	Local Govt.

(Parenthesis () Indicate Revenue Decreases)

SOURCES OF INFORMATION

Taxation and Revenue Department (TRD)

SUMMARY

Synopsis of Bill

This bill would exempt sports officials from paying gross receipts taxes on their services. Sports officiating at private school or colleges would remain taxable.

FISCAL IMPLICATIONS

The Taxation and Revenue Department (TRD) estimates that the combined impact will be \$46.0 in fiscal year 2001 (recurring).

JE/njw