

**JBC STAFF FISCAL ANALYSIS  
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE TEMPORARY CONTINUATION OF THE STATE SALES AND USE TAX ON CIGARETTES.

Prime Sponsors: Representative Kagan

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**Summary of Amendments Made to the Bill After the 04/11/11 Legislative Council Staff Fiscal Note Was Prepared**

None.

**JBC Staff Concurrence with Legislative Council Staff Fiscal Note**

Concurs       Does Not Concur       Updated Analysis

**Amendments/Appropriation Status**

The bill neither requires nor contains an appropriation clause for FY 2010-11 or FY 2011-12.

**Bill Sponsor Amendments**

Staff is not aware of any sponsor amendments to be offered.

**Points to Consider**

The Joint Budget Committee (JBC) has introduced a balanced budget package for FY 2011-12 based on the March 2011 Office of State Planning and Budgeting revenue forecast. The JBC has included as part of its plan the General Fund revenue increase that would result from the passage of this bill, as introduced. Thus, if this bill does not become law with at least \$27.3 million in General Fund revenues for FY 2011-12, General Fund expenditures will need to be reduced in the FY 2011-12 budget by \$27.3 million.