

**JBC STAFF FISCAL ANALYSIS  
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE CLASSIFICATION OF THE SALES OF CERTAIN ITEMS USED IN AGRICULTURAL PRODUCTION AS WHOLESALE SALES.

Prime Sponsors: Representative Becker

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**Summary of Amendments Made to the Bill After the 01/25/12 Legislative Council Staff Fiscal Note Was Prepared (Amended by the House Agriculture, Livestock and Natural Resources Committee 01/30/12)**

The House Agriculture, Livestock and Natural Resources Committee Report, dated January 30, 2012, adds "spray adjuvants" to the list of products that are designated by the bill as wholesale sales and defines spray adjuvants, deletes language from the bill that added products that enhance the activity of a pesticide as an "agricultural compound", and added an effective date clause that established the effective date of July 1, 2012 for the designation as a wholesale sale to take effect.

JBC Staff and Legislative Council Staff agree that these changes do not have a fiscal impact on the bill.

**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 2012-13. The Legislative Council Staff Fiscal Note assumes that the costs of implementing the provisions of the bill will be included in the instructions for collecting sales taxes that the Department of Revenue already provides retailers and that any additional costs will be absorbed within the Department's budget.

**Bill Sponsor Amendments**

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

**Points to Consider**

The Joint Budget Committee has introduced a balanced budget package for FY 2012-13 based on the March 2012 Office of State Planning and Budgeting forecast. The budget package appropriates all but approximately \$200,000 of General Fund revenues projected to be available, less a statutorily required four percent General Fund reserve. This bill reduces General Fund revenues by \$85,468 for FY 2012-13.