

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE AUTHORITY OF A LOCAL IMPROVEMENT DISTRICT.

Prime Sponsors: Senator Nicholson
Representative Bradford

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Summary of Amendments Made to the Bill After the 02/07/12 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 requires but does not contain an appropriation clause. Staff has prepared amendment **J.001** (attached) to add a provision appropriating \$24,366 General Fund to the Department of Revenue for FY 2012-13. Of this amount, \$22,200 is reappropriated to the Governor's Office of Information Technology for 300 hours of programming services to modify the GenTax system in the Department of Revenue. The remaining \$2,166 will be for temporary staff to test the modifications.

Bill Sponsor Amendments

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

Points to Consider

The Local Improvement District is required to reimburse the General Fund through sales taxes collected by the Department. The Department must initiate these changes prior to the sales tax being collected in the new areas, therefore the appropriation is indicated as a General Fund appropriation.