



Legislative Council Staff
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**Fiscal Note
Memorandum**

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January 20, 2020

TO: Representative Kraft-Tharp

FROM: Meredith Moon, Economist
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SUBJECT: Fiscal Assessment of Proposed Amendment HB1023_L.001

This memorandum is an assessment of the fiscal impact of the attached proposed amendment L.001 to HB20-1023. This fiscal assessment is for the impact of the bill with inclusion of this amendment **only**. Any other added amendment could influence the fiscal impact.

Summary of Proposed Amendment

This amendment requires the Department of Revenue (DOR) to notify vendors in a way they deem appropriate and within existing resources when the state Geographic Information System (GIS) database is implemented, and removes the requirement that vendors must be notified in writing.

Fiscal Impact of Amendment

This amendment strikes the requirement that the DOR notify sales tax vendors about the implementation of the GIS database in writing, and requires the DOR to accomplish the notification of vendors within existing resources. This memo assumes that the DOR will notify vendors primarily using free online resources, rather than mailing a printed letter, to notify vendors when the database is available. L.001 eliminates the \$93,000 cost listed in the initial fiscal note.

Bill's Revised Fiscal Impact with Amendment

With Amendment L.001, HB 20-1023 has no fiscal impact, other than a minimal increase in workload for the DOR.

HB1023_L.001

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Business Affairs & Labor.

HB20-1023 be amended as follows:

- 1 Amend printed bill, page 3, lines 2 and 3, strike "IN WRITING".
- 2 Page 3, line 4, after the period insert "NOTIFICATION TO VENDORS MAY BE
3 PROVIDED IN ANY WAY THAT THE DEPARTMENT DEEMS APPROPRIATE AND
4 MUST BE ACCOMPLISHED WITHIN EXISTING RESOURCES."
- 5 Page 4, line 3, strike "IN WRITING".
- 6 Page 4, line 9, strike "IN WRITING".

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