

**FISCAL NOTE**

The fiscal impact, in the form of a delay in the collection of sales and use taxes, is indeterminable.

This bill would allow local governments to enter into contracts with taxpayers for the payment of all sales and use taxes related to the construction of industrial facilities over a period of 20 years.

The fiscal impact of the delay in the payment of sales and use taxes to the General Fund and to local governments is indeterminable, as it would depend on the specific projects related to these contracts.

**NOTICE-AGENCY ESTIMATE OF ADMINISTRATIVE IMPACT REQUESTED**

This bill has administrative impact that appears to increase duties or responsibilities of one or more state agencies and may impact agency spending or staffing requirements. As introduced, the bill does not modify any state agency budget or current personnel authorizations.

The following state agencies will be asked to provide their estimate of the administrative fiscal impact prior to the first committee meeting held to consider the bill:

Department of Revenue