Revenue
Sales Tax Streamlining Commission provisions

Date: April 21, 2016  10:21 AM
Dept./Agy.: Revenue
Subject: Revenue
Author: STOKES
Analyst: Deborah Vivien

TAX/SALES & USE
Provides relative to the Sales Tax Streamlining and Modernization Commission


Proposed law mandates the Commission to provide reports with recommendations prior to the 2017 Regular Session. Local sales tax recommendations will require a 2/3 vote of approval of membership instead of a 3/4 vote. The Commission may be extended to June 30, 2018 with a 2/3 vote of the commission membership prior to June 30, 2017.

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>5-YEAR TOTAL</th>
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<tbody>
<tr>
<td>State Gen. Fd.</td>
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<td>Agy. Self-Gen.</td>
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<tr>
<td>Federal Funds</td>
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<tr>
<td>Local Funds</td>
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<tr>
<td>Annual Total</td>
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EXPENDITURE EXPLANATION
There is no anticipated direct material effect on governmental expenditures as a result of this measure. Should the Commission vote to extend its mandate for an additional year, it is expected that activities will be conducted in the same manner as the current Commission. Without additional resources, current workload obligations may be delayed in order to meet the requirements of this bill.

REVENUE EXPLANATION
There is no anticipated direct material effect on governmental revenues as a result of this measure.