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HOUSE FISCAL AGENCY

124 N. Capitol Avenue
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HB4308 AS INTRODUCED

Sponsor
Committee

Rep. Patricia Birkholz
TAX POLICY

Analyst(s) Stansell, Jim

Completed 4/18/01

State Fiscal Impact

Cost	None
Revenues	Decrease

Local Fiscal Impact

Cost	None
Revenues	None

House Bill 4308 would amend the Use Tax Act by exempting from the use tax the transfer of a motor vehicle from a non-profit organization (as classified by Section 501 c 3 of the IRS Code) to an individual that meets the eligibility requirements as determined by the non-profit.

Although the necessary data are incomplete, it can be estimated that the fiscal impact would be a loss of use tax revenue of \$1 million or less. Assuming the revenue loss was \$1 million, this would decrease GF/GP revenues by about \$0.67 million and the School Aid Fund by \$0.33 million.