



Senate Fiscal Agency
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BILL ANALYSIS

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Senate Bill 1135 (Substitute S-3 as reported)
Sponsor: Senator Gilda Z. Jacobs
Committee: Finance

CONTENT

The bill would create the "Zoological Authorities Act" to do the following:

- Allow a county to form a zoological authority.
- Require a county board of commissioners to adopt articles of incorporation in order to establish an authority, and require the articles to include the method of dissolution of the authority.
- Allow the authority, with approval of the county electors, to levy a tax of up to 0.1 mill for up to 20 years on all taxable property in the county, in order to provide revenue to an accredited zoological institution.
- Require the authority to contract for zoological services with an accredited zoological institution before a vote for a tax levy occurred
- Require the contract for zoological services to include privileges and services for residents of the county.
- Prohibit the authority from obtaining an interest in real property or participating in the governance of an accredited zoological institution.
- Require the authority to reimburse the county and a municipality for election costs they incurred, if a tax were approved.

Legislative Analyst: Craig Laurie

FISCAL IMPACT

The bill would have no fiscal impact on State revenue or expenditure. The bill would increase local unit revenue by an unknown amount, depending upon the taxable value in a county creating a zoological authority and the millage rate approved by voters. Expenditures from any increase in revenue would be restricted. The authority could use the tax revenue to offset certain existing revenue sources but, generally, the increased revenue would likely result in increased expenditures as well.

Date Completed: 3-13-08

Fiscal Analyst: David Zin