## DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-1691/1dn JK:jld:jf

January 24, 2003

## **Senator Carpenter:**

Please review this bill to ensure that it is consistent with your intent. The bill first applies to the rate of the motor vehicle fuel tax that is imposed after March 31, 2003. Therefore, if the bill does not become law before March 31, 2003, you may want to amend the bill to delay its effective date. If the bill, as drafted, becomes law after March 31, 2003, the bill would apply retroactively and, therefore, would require the Department of Revenue to refund any additional taxes collected between March 31, 2003, and the date on which the bill becomes law. Please contact me if you have any questions.

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