



**Fiscal Estimate Narratives**

**PSC 11/27/2017**

LRB Number	<b>17-3790/1</b>	Introduction Number	<b>AB-0583</b>	Estimate Type	<b>Original</b>
<b>Description</b> a sales and use tax exemption for services performed during a disaster period by electric cooperatives or telecommunications utilities					

**Assumptions Used in Arriving at Fiscal Estimate**

AB 583 creates a sales and use tax exemption for services provided by an electric cooperative to another electric cooperative, or by a telecommunications utility to another telecommunications utility, for disaster relief work performed in conjunction with a declared state of emergency.

Since the Commission does not audit cost-of-service regulation for either cooperatives or telecommunications utilities, no auditing of those utility's taxes would need to be done by Commission staff. This bill could potentially lower the sales tax burden for certain activities, but this would have no impact or costs to Commission operations.

**Long-Range Fiscal Implications**

n/a