



**Fiscal Estimate Narratives**

**DOR 2/17/2020**

LRB Number <b>19-5547/1</b>	Introduction Number <b>SB-803</b>	Estimate Type <b>Original</b>
<b>Description</b> repealing obsolete statutory references in and making other changes to various tax laws (suggested as remedial legislation by the Department of Revenue)		

**Assumptions Used in Arriving at Fiscal Estimate**

The bill makes various changes to laws administered by the Department of Revenue.

The bill does not impact general fund tax collections. Nearly all the changes reflect current practice, provide clarification, make corrections, and/or repeal obsolete provisions.

**REIMBURSEMENT FOR TRAINING:**

Eliminating the per diem and mileage notices to local governments would create a minimal savings for the department. There is no local fiscal effect as the per diem and mileage amounts only apply to the statutory assessor and local governments may pay for additional staff members to attend assessment training. Assessment staff can also utilize online training and forgo the related travel costs.

**Long-Range Fiscal Implications**