

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0691-02  
Bill No.: HB 178  
Subject: Taxation and Revenue - General; Political Subdivisions  
Type: Original  
Date: February 1, 2013

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Bill Summary: This proposal changes the laws regarding a local ballot proposal by a political subdivision to enact a tax.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2014	FY 2015	FY 2016
<b>Total Estimated Net Effect on General Revenue Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2014	FY 2015	FY 2016
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses.  
This fiscal note contains 5 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>			
<b>FUND AFFECTED</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

- Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).
- Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FISCAL ANALYSIS

### ASSUMPTION

#### § 67.005 - Local Ballot Proposals:

Officials at the **Platte County Board of Election Commissioners** assume this proposal would have no direct fiscal impact. Costs for an entity to conduct an election would remain the same.

In response to similar legislation from 2012 (HB 1275), officials at the **Kansas City Board of Election Commission** assumed the cost to run a citywide election in their jurisdiction is \$400,000. This proposal may or may not affect whether an election is called.

In response to similar legislation from 2012 (HB 1275), officials at the **City of Kansas City** assumed no direct loss of revenue from this proposal. However, by increasing the required majority for passage of a tax within four years after it has failed the opportunity for increasing funds preferred by the majority of the voters is lost. This can have an indirect impact of reducing revenue.

**Oversight** assumes this proposal limits the number of times a vote can be held on the same issue, and therefore would not have a direct fiscal impact on State or local government funds.

Officials from the **Office of Secretary of State** assume the proposal would not fiscally impact their agency.

Officials from numerous cities and local election authorities did not respond to **Oversight's** request for fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2014 (10 Mo.)	FY 2015	FY 2016
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

  

<u>FISCAL IMPACT - Local Government</u>	FY 2014 (10 Mo.)	FY 2015	FY 2016
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

The proposed legislation appears to have no direct fiscal impact.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of the Secretary of State  
City of Kansas City  
Kansas City Board of Election Commission  
Platte County Board of Election Commission

**Not Responding:**

Numerous Cities  
Numerous Local Election Authorities



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