



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2025 Biennium

Bill information:

HB0121 - Requiring return to federal government of lodging tax paid with federal funds (Miner, Russel)

Status: As Introduced

- Significant Local Gov Impact
 Needs to be included in HB 2
 Technical Concerns
 Included in the Executive Budget
 Significant Long-Term Impacts
 Dedicated Revenue Form Attached

FISCAL SUMMARY

| | <u>FY 2024</u> <u>Difference</u> | <u>FY 2025</u> <u>Difference</u> | <u>FY 2026</u> <u>Difference</u> | <u>FY 2027</u> <u>Difference</u> |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Expenditures: | | | | |
| General Fund | \$0 | \$0 | \$0 | \$0 |
| Revenue: | | | | |
| General Fund | \$0 | \$0 | \$0 | \$0 |
| Net Impact-General Fund Balance: | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Description of fiscal impact: HB 121 has no fiscal impact to the state.

FISCAL ANALYSIS

Assumptions:

1. The Department of Revenue (DOR) will continue to calculate the portion of in-state lodging tax paid by state agencies with federal sources.
2. The DOR shall distribute the amount of the federal portion to the Department of Administration for return to the federal government.

Russel Miner
Sponsor's Initials

1-03-2023
Date

RD
Budget Director's Initials

12-29-22
Date