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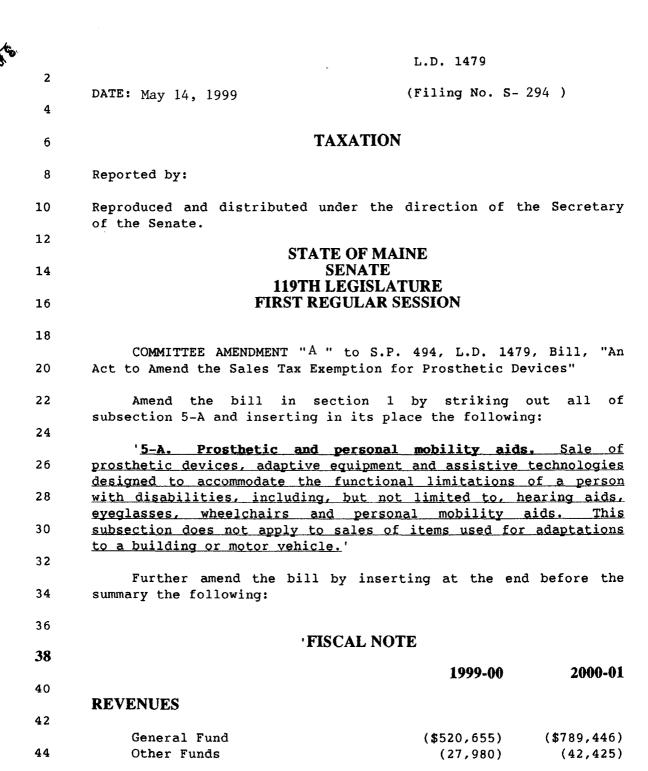
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The expansion of the sales and use tax exemption for prosthetic devices will decrease sales and use tax collections by

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COMMITTEE AMENDMENT "A" to S.P. 494, L.D. 1479

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\$548,635 in fiscal year 1999-00 and \$831,871 in fiscal year 2000-01. The reduction of these tax collections will decrease the amounts transferred to the Local Government Fund for state-municipal revenue sharing in those years by \$27,980 and \$42,425, respectively. The resulting net reductions of General Fund revenue will be \$520,655 in fiscal year 1999-00 and \$789,446 in fiscal year 2000-01.

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The Bureau of Revenue Services will incur some minor additional costs to implement this sales and use tax change. These costs can be absorbed within the bureau's existing budgeted resources.'

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SUMMARY

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This amendment updates the statutory language relating to the exemption from sales tax of prosthetic devices to reflect the availability of modern technologies. The amendment also adds a fiscal note.

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