SALES AND USE TAX
2001 Sales Tax Recodification

February 27, 2001

	Yes	No
Separate Official Fiscal Note Requested		X
Fiscal Impact		
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 817 (Kierlin)
Identical Bill H.F. 1129 (Abrams) / S.F. 1042 (Rest)

	Revenue Gain or (Loss)			
	F.Y. 2002	F.Y. 2003	F.Y. 2004	FY2005
	(000's)			
General Fund	$0	$0	$0	$0

Effective at the time the sections it amends are effective under Laws 2000, ch. 418, art. 1, sec. 46.

EXPLANATION OF THE BILL

This bill makes technical and clarifying changes to the original sales tax recodification law enacted in 2000. Because of its technical nature, there would be no revenue impact.

ADMINISTRATIVE/OPERATIONAL IMPACT

There will be no significant administrative or operational costs or savings to DOR in administration of this bill.

Source: Minnesota Department of Revenue
Tax Research Division
http://www.taxes.state.mn.us/polic.html#analyses

sf0817_1.doc/tfe