

FISCAL NOTE

	FY 2026	FY 2027	FY 2028
NON-ADMINISTRATIVE IMPACT			
Anticipated Revenue increase/(decrease)			
GENERAL FUND	(\$69,200,000)	(\$71,100,000)	(\$72,900,000)
HIGHWAY FUND	\$69,200,000	\$71,100,000	\$72,900,000

Source of revenue increase(decrease):

This bill distributes the current General Fund share of sales taxes (and the related one percent administrative fee) on motor vehicles and trailers to the Highway Fund.

Assumptions:

The above estimates are based on the state 4 percent sales tax collected on motor vehicles and trailers in FY 2024, increased by the projected growth in sales and use taxes to the General Fund reflected in Table 1 of the October 2024 Consensus Revenue Estimating Group (CREG) forecast.

This change in distribution is effective July 1, 2025, impacting sales tax distributions beginning in FY 2026.

NOTICE-AGENCY ESTIMATE OF ADMINISTRATIVE IMPACT REQUESTED

This bill has administrative impact that appears to increase duties or responsibilities of one or more state agencies and may impact agency spending or staffing requirements. As introduced, the bill does not modify any state agency budget or current personnel authorizations.

The following state agencies will be asked to provide their estimate of the administrative fiscal impact prior to the first committee meeting held to consider the bill:

Department of Revenue

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