

**Department of Planning and Budget**  
**2003 Fiscal Impact Statement**

**1. Bill Number** HB1849

<b>House of Origin</b>	<input checked="" type="checkbox"/> Introduced	<input type="checkbox"/> Substitute	<input type="checkbox"/> Engrossed
<b>Second House</b>	<input type="checkbox"/> In Committee	<input type="checkbox"/> Substitute	<input type="checkbox"/> Enrolled

**2. Patron** Lingamfelter

**3. Committee** Rules

**4. Title** Fees that are to be considered taxes

**5. Summary/Purpose:** The bill would provide, as a rule of construction, that the term "tax" when used in the Code of Virginia includes any monetary amount or fee that is charged by the Commonwealth or any agency thereof for a permit or application that must be submitted or granted to lawfully engage in a business activity.

**6. Fiscal impact:** It does not appear that this bill would have any impact on the Commonwealth's accounting practices. (Currently the Commonwealth accounts for fee revenues separate and apart from tax revenue.) It also appears that this bill would have no impact on the Department of Taxation.

**7. Budget amendment necessary:** No.

**8. Fiscal implications:** See Item 6.

**9. Specific agency or political subdivisions affected:** None.

**10. Technical amendment necessary:** No.

**11. Other comments:** None.

**Date:** 01/16/03/mar

**Document:** G:\LEGIS\2003\FIS\Hb1849.DOC

cc: Secretary of Finance