

**DEPARTMENT OF TAXATION  
2007 Fiscal Impact Statement**

**1. Patron** Harry R. Purkey

**3. Committee** House Finance

**4. Title** Personal Property Tax: Separate  
Classification of Waste Haulers

**2. Bill Number** HB 1763

**House of Origin:**

  X   **Introduced**

      **Substitute**

      **Engrossed**

**Second House:**

      **In Committee**

      **Substitute**

      **Enrolled**

**5. Summary/Purpose:**

This bill would create a separate classification for local property tax purposes for motor vehicles designed and primarily used for hauling waste. The revenues collected from such motor vehicles would have to be used for transportation purposes by the locality collecting the tax.

The effective date of this bill is not specified.

**6. Fiscal Impact Estimates are:** Not available. (See Line 8.)

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

**8. Fiscal implications:**

This bill would have no impact on state revenues. Unless a locality elects to change the tax rate applicable to this new classification of property from the current rate at which it is assessed, there would be no effect on local revenues.

**9. Specific agency or political subdivisions affected:**

All localities.

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

**11. Other comments:**

Currently, there are thirty-five categories of property that are classified as separate classes of property that can be taxed at a rate not to exceed the general rate imposed on tangible personal property.

For tax rate purposes, this bill would provide a separate classification of tangible personal property for any motor vehicle designed and primarily used to haul waste. This bill would

provide a thirty-sixth classification of tangible personal property, and the twelfth separate classification for motor vehicles.

cc : Secretary of Finance

Date: 1/12/2007 AM

DLAS File Name: HB1763F161.doc