

## Department of Housing and Community Development 2018 Fiscal Impact Statement

**1. Bill Number: SB 200**

House of Origin    ☒ Introduced    ☐ Substitute    ☐ Engrossed  
Second House    ☐ In Committee    ☐ Substitute    ☐ Enrolled

**2. Patron: Favola**

**3. Committee:** Referred to Committee on Local Government

**4. Title:** Local government taxing authority.

**5. Summary:** Local government taxing authority. Equalizes municipal taxing authority and county taxing authority by granting a county the same authority available to a municipality through the uniform charter powers. The bill has a delayed effective date of July 1, 2019, prior which to the Division of Legislative Services is directed to convene a working group to develop recommendations as to what additional legislative changes are needed to effectuate the provisions of the bill.

**6. Budget Amendment Necessary:** No

**7. Fiscal Impact Estimates:** Not Applicable

**7a. Expenditure Impact:**

<i>Fiscal Year</i>	<i>Dollars</i>	<i>Positions</i>	<i>Fund</i>
2018			
2019			
2020			
2021			
2022			

**7b. Revenue Impact:**

<i>Fiscal Year</i>	<i>Dollars</i>	<i>Fund</i>
2018		
2019		
2020		
2021		
2022		

**8. Fiscal Implications:** Per § 30-19.03 of the Code of Virginia, the Commission on Local Government has determined that this bill does not warrant preparation of a Fiscal Impact Statement because the bill does not require a net additional expenditure by an county, city, or town, nor does it require a net reduction of revenues by any county, city, or town.

**9. Specific Agency or Political Subdivisions Affected:** No

**10. Technical Amendment Necessary:** No

**11. Other Comments:** N/A