

Department of Planning and Budget 2013 Fiscal Impact Statement

1. Bill Number: SB1270

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

2. Patron: Ruff, F. M.

3. Committee: Finance.

4. Title: Marina operators; includes state and local agencies among those required to file lists of boat owners.

5. Summary: This bill includes state and local agencies among certain operating marinas or boat storage facilities with four or more boats that, upon the local commissioner of the revenue's request, must file an annual list with the commissioner of the revenue providing the name and address of the owner and operator and the name and number of each boat physically located and normally kept at the marina or boat storage facility by February 1 of each year.

6. Budget Amendment Necessary: No.

7. Fiscal Impact Estimates: None.

8. Fiscal Implications: It is anticipated that this bill will not have a fiscal impact on state agencies. According to the Department of Taxation, to the extent that localities are able to assess additional local taxes based on the lists provided by state or local agency operators of marinas or boat storage facilities, the bill would result in a local revenue increase, the magnitude of which is unknown.

9. Specific Agency or Political Subdivisions Affected: State agencies; localities.

10. Technical Amendment Necessary: No.

11. Other Comments: None.

Date: 2/13/13

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