

## **Department of Planning and Budget**

### **2014 Fiscal Impact Statement**

**1. Bill Number:** HB1108

<b>House of Origin</b>	<input 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 checked="" type="checkbox"/> Enrolled

**2. Patron:** Hester

**3. Committee:** Passed Both Houses

**4. Title:** Motor vehicle sales and use tax; exemptions

**5. Summary:** This bill exempts from the motor vehicle sales and use tax motor vehicles sold to a § 501(c)(3) organization that are primarily used by the organization to transport to markets for sale produce that is (i) produced by local farmers and (ii) sold by such farmers to the organization.

**6. Budget Amendment Necessary:** No.

**7. Fiscal Impact Estimates:** Final. See Item #8.

**8. Fiscal Implications:** The bill would benefit nonprofit organizations transporting locally grown produce sold to the organization. Although it is unclear how many persons would meet this definition, the number is likely to be very small. Accordingly, it is anticipated the impact on transportation revenue would be negligible.

**9. Specific Agency or Political Subdivisions Affected:** Department of Motor Vehicles, nonprofit organizations.

**10. Technical Amendment Necessary:** No.

**11. Other Comments:** None.

**Date:** 2/24/14

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c: Secretary of Transportation