

## STATEMENT OF PURPOSE

### RS25436

The purpose of this legislation is to adjust the sales tax distribution formula to cities and counties. The current system is based on outdated historical information that was based on among other things the number of chickens and pigs and other elements within a geographical area. This legislation will phase out the outdated calculation over ten year period and put in new system that is based on population.

### FISCAL NOTE

This legislation does not change the overall amount of funds that are distributed to cities and counties. However, the ratio of the distributed funds that each city and county receives will change. Subsequent years will be based on actual population increases and decreases.

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).