

# Statement of Estimated Local Revenue Impact

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**Date:** April 17, 2012  
**Bill Number:** S. 1100  
**Authors:** McGill and Cleary

**Committee Requesting Impact:** Senate Finance Committee

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## Bill Summary


A bill to amend Section 4-10-330 of the 1976 Code, relating to the Capital Project Sales Tax Act, to provide that the authorized projects that are allowed to be funded by a county capital project sales tax to include dredging, dewatering, construction of spoil sites, and disposal of spoil materials.

## REVENUE IMPACT <sup>1/</sup>

This bill is not expected to impact State or local revenues.

## Explanation

This bill would amend Section 4-10-330 relating to local option capital project sales taxes by expanding the projects for which the proceeds of the tax may be used to include dredging, dewatering, construction of spoil sites, and disposal of spoil materials. Expanding the purposes for which a local capital project sales tax may be used is not expected to impact local revenues.

  
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Chief Economist

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<sup>1/</sup> This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.