



## FISCAL NOTE

### Senate Bill 38

Committee: County and Municipal Government      Sponsor: Senator Gerald Allen

Analyst: Mathieu Fuller      Date: 02/07/2024

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**Senate Bill 38** as introduced would reduce, by an undetermined amount, business license tax receipts of municipalities that levy taxes based on gross receipts, by deducting federal, state, and local excise taxes paid by businesses from the calculation of the municipal business license tax. This bill will not otherwise affect state or local funding.