

## STATEMENT OF PURPOSE

RS32531 / HJR005

This joint resolution proposes a constitutional amendment that creates the option for counties and municipalities to levy a local sales and use tax. Any proposed levy must include a detailed description of the products or services subject to the tax, the intended purpose, and a termination date of no longer than 4 years. The maximum levy rate is 2%.

## FISCAL NOTE

This legislation causes no increase or decrease in revenue, or additional expenditure of funds at the state level of government. If local government proposes a levy that receives a majority vote, this legislation may produce a fiscal impact.

### Contact:

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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).