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Thu, 17 Feb 2000 11:03:01 -0600 (CST)

Message-ID: <000001bf7967\$fd07000\$6ac194d0@personal>

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Subject: House Bill 987 (f/k/a House Bill 707) and Senate Bill 2518

Date: Thu, 17 Feb 2000 10:00:25 -0600

MIME-Version: 1.0

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X-MSMail-Priority: Normal

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X-MimeOLE: Produced By Microsoft MimeOLE V4.72.3155.0

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In considering these bills please remember that:

1. The Tax Commisison claims that these bills will cost the general fund = millions, the typical "the sky is falling" on you cry of panic of = someone in trouble. However, the Tax Commission has not disclosed to any = legislator or committee any figures concerning how much money is = involved in these bills. In the Ways and Means subcommittee hearing on = the House Bill, the subcommittee said that knowing how much is involved = is very important, but the Tax Commission was not asked for the figures. = The Tax Commission has refused to disclose this information to 20 = cities. A simple written request by you to the Tax Commission asking = for the breakdown of the cost of the bills for the last fiscal year by = the amounts of the 3 issues will inform you of the cost of these bills = to your cities. The issues are: penalty and interest collected on sales = taxes, direct pay permits, and out-of-state vendors (083 accounts).

2. The Tax Commission claims that these bills will not cost cities a = penny. This is not true. These bills cost the cities every penny of the = sales taxes identified in the undisclosed Tax Commission information. = The fact that the Tax Commission has not been following the law and = giving the money to the cities does not mean that the bills do not cost = the cities this money. Saying that the cities can not miss what they = have not been getting is like a like one accused of being a a thief = saying, "I stole it before they got it home from the store, so it wasn't = theirs anyway." These bills approve that "defense," and say: "Keep up = the good work!"

3. The Tax Commission says that these bills will stop the cities from = taking money due the general fund. The law has always said that this is = not true. Section 27-65-75 says, when the sales taxes are collected, = they go first to the cities, then to 2 education funds, and then the = remainder go to the general fund. The sales taxes due the cities are = never general fund money, because general fund sales taxes are the sales = taxes left after cities and education receive their sales taxes.

Section 27-65-75:

(1) (18-1/2%) of the total sales tax revenue collected during the = preceding month under the provisions of this chapter, except that = collected under the provisions of Sections 27-65-15, 27-65-19(3) and = 27-65-21, on business activities within a municipal corporation shall be = allocated for distribution to such municipality and paid to such = municipal corporation.

(7) (2.266%) of the total sales tax revenue collected during the = preceding month under the provisions of this chapter, except that = collected under the provisions of Section 27-65-17(2) shall be deposited = by the commission into the School Ad Valorem Tax Reduction Fund created = pursuant to Section 37-61-35.

(8) (9.073%) of the total sales tax revenue collected during the = preceding month under the provisions of this chapter, except that = collected under the provisions of Section 27-65-17(2) shall be deposited = into the Education Enhancement Fund created pursuant to Section = 37-61-33.

(14) The remainder of the amounts collected under the provisions of this chapter shall be paid into the State Treasury to the credit of the General Fund.

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Notice! It is not just the cities which have had their money taken away. Education money has been taken, too.

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