

**Sample Fiscal Notes for Selected Tax Law Changes (\$ in millions)**

	Sales/Use
(Updated to include April CRE)	Increase from 6.5 to 6.6 pct July 1
FY 2018	\$44,840
FY 2019	\$49,376
FY 2020	\$50,240
FY 2021	\$51,119
FY 2022	\$52,013
5-yr total	\$247,588

	Food Tax
(Updated to include April CRE)	Reduction from 6.5 to 6.4 pct July 1
FY 2018	(\$5,753)
FY 2019	(\$6,331)
FY 2020	(\$6,442)
FY 2021	(\$6,554)
FY 2022	(\$6,669)
5-yr total	(\$31,749)

	USD Gen Fund Levy
	from 20 to 21 mills Tx Yr 17
FY 2018	\$30,845
FY 2019	\$33,145
FY 2020	\$34,523
FY 2021	\$35,901
FY 2022	\$37,279
5-yr total	\$171,693

	USD Gen Fund Levy
	Repeal 20k Hmstead Tx Yr 17
FY 2018	\$43,889
FY 2019	\$45,414
FY 2020	\$45,573
FY 2021	\$45,731
FY 2022	\$45,889
5-yr total	\$226,496

	Statewide Prop Tax on Full Tax Base
	(1.5 to 2.5 mills)
FY 2018	\$33,039
FY 2019	\$35,416
FY 2020	\$36,802
FY 2021	\$38,188
FY 2022	\$39,574
5-yr total	\$183,019

	Selected Liquor Gallonage Tax Increase Package, July 1			
	A/c/Spirits	CMB	Beer	Light Wine
	\$2.50/gal to \$5.00	\$0.18/gal to \$0.36	\$0.18/gal to \$0.36	\$0.30/gal to \$0.60
FY 2018	\$9,111	\$1,369	\$8,050	\$1,303
FY 2019	\$9,346	\$1,275	\$8,184	\$1,319
FY 2020	\$9,439	\$1,177	\$8,266	\$1,332
FY 2021	\$9,533	\$1,086	\$8,349	\$1,346
FY 2022	\$9,629	\$1,002	\$8,432	\$1,359
5-yr total	\$47,058	\$5,909	\$41,281	\$6,659

	Liquor Enf Tax
	from 8 pct to 12 pct July 1
FY 2018	\$28,662
FY 2019	\$29,518
FY 2020	\$29,931
FY 2021	\$30,350
FY 2022	\$30,775
5-yr total	\$149,236

	Liq Drink Tax from 10 pct to 15 pct July 1
FY 2018	\$16,722
FY 2019	\$17,510
FY 2020	\$17,983
FY 2021	\$18,469
FY 2022	\$18,967
5-yr total	\$89,651

	Selected Cig and OTP Package, July 1		
	Cig Tax	Tob Prod	Total
	from \$1.29 to \$1.79 (50 cents)	from 10% to 20% of wholesale	This Package
FY 2018	\$33,540	\$7,000	\$40,540
FY 2019	\$28,210	\$7,821	\$36,031
FY 2020	\$29,350	\$7,915	\$37,265
FY 2021	\$28,910	\$8,010	\$36,920
FY 2022	\$28,480	\$8,106	\$36,586
5-yr total	\$148,490	\$38,852	\$187,342

	Gov's Cig/Tob Prod Pkg in Budget		
	Cig Tax	Tob Prod	Total
	from \$1.29 to \$2.29 (\$1.00 incr)	from 10% to 20% of wholesale	This Package
FY 2018	\$52,80	\$7.00	\$59.80
FY 2019	\$46.40	\$7.82	\$54.22

	HB 2231		
	Cig Tax	Tob Prod	Total
	from \$1.29 to \$2.79 (\$1.50 incr)	from 10% to 65% of wholesale	This Package
FY 2018	\$61,290	\$28,700	\$89,990
FY 2019	\$53,090	\$34,600	\$87,690
FY 2020	\$52,300	\$35,000	\$87,300
FY 2021	\$51,510	\$35,400	\$86,910
FY 2022	\$50,740	\$35,900	\$86,640
5-yr total	\$268,930	\$169,600	\$438,530

	M Fuels
	11 cents/gal increase July 1 plus assoc fees
FY 2018	\$186,077
FY 2019	\$203,206
FY 2020	\$203,425
FY 2021	\$203,644
FY 2022	\$203,863
5-yr total	\$1,000,215

Fiscal notes are primarily the work product of Department of Revenue but in some cases include collaborative efforts with KLRD, KDOT, Budget Division, and the Department of Education.