

Legislative Fiscal Office

*Only Impacts on Original or Engrossed Versions are Considered Official*

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**Measure Description:**

Provides that property of company that is organized and located outside of this state and exclusively operates jet boat excursion business on boundary rivers of this state and not on rivers within this state is not subject to central assessment for purposes of property taxation. Applies to property tax years beginning on or after July 1, 2024.

**Government Unit(s) Affected:**

Counties, Department of Revenue, Judicial Department

**Analysis:**

The proposed legislation has been determined to have

**MINIMAL EXPENDITURE IMPACT**

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.