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ADDENDUM

To Fiscal Note on
sSB-1447, File No. 543

AN ACT SUBJECTING PEER-TO-PEER CAR SHARING TO THE SALES AND USE TAX AND REPEALING THE STATUTE REQUIRING LEGISLATIVE APPROVAL TO STUDY MILEAGE-BASED USER FEES ON STATE HIGHWAYS.

The underlying fiscal note indicates an annual revenue gain of $3.2 million to the Special Transportation Fund (STF) by (1) establishing a 9.35% rental car sales tax rate to peer-to-peer (P2P) car sharing services and (2) effectively transferring those revenue gains to the STF.

Based on updated industry information on P2P car sharing services occurring in this state, the bill is now anticipated to result in an annual revenue gain of $900,000 to the STF.

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