

## Impose a \$25 fee for the issuance and renewal of reseller permits

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**Description** This proposal would impose a \$25 fee for the issuance and renewal of reseller permits.

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**Current Law** Reseller permits allow businesses to purchase items or services for resale without paying retail sales tax. The Department currently issues and renews reseller permits at no cost to taxpayers.

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**Revenue Impact** General Fund Impacts (\$ millions):

Fiscal Year 2012	Fiscal Year 2013	2011-2013 Biennium
\$0	\$0.7	\$0.7

*Notes:*

- Revenues for 2013 are reduced because most current reseller permits expire in 2014.
  - Estimates assume a July 1, 2012, effective date, representing 11 months of collections for FY 2013.
  - Estimates reflect the November 2011 Economic & Revenue Forecast Council revenue forecast.
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**Expenditure Impact**

Fiscal Year 2012	Fiscal Year 2013	2011-2013 Biennium
\$42,600	\$175,300	\$217,900

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