



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2027 Biennium

Bill#/Title: HB0351: Clarify point of taxation for gasoline and special fuels taxes

Primary Sponsor: Courtenay Sprunger Status: As Introduced

☐ Included in the Executive Budget ☐ Needs to be included in HB 2 ☐ Significant Local Gov Impact  
☐ Significant Long-Term Impacts ☐ Technical Concerns ☐ Dedicated Revenue Form Attached

### FISCAL SUMMARY

	<u>FY 2026 Difference</u>	<u>FY 2027 Difference</u>	<u>FY 2028 Difference</u>	<u>FY 2029 Difference</u>
<b>Expenditures</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Revenues</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Net Impact</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>General Fund Balance</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

### Description of fiscal impact


HB 351 clarifies the point of taxation for gasoline and special fuels taxes. It is not anticipated to alter the total revenue collected. There is no fiscal impact to the state.

### FISCAL ANALYSIS

#### Assumptions

#### Department of Transportation

1. The requirement that tax be paid by the first licensed distributor who owns the fuel after it is withdrawn from the terminal in the state may accelerate tax collections, but it is not expected to increase total revenue collected across fiscal years.

  
Sponsor's Initials

Date

  
Budget Director's Initials

2/4/2025  
Date