

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 56<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 2761</b>
<b>Version:</b>	<b>INT</b>
<b>Request Number:</b>	<b>8452</b>
<b>Author:</b>	<b>Rep. Humphrey</b>
<b>Date:</b>	<b>2/20/2018</b>
<b>Impact:</b>	<b>Tax Commission:</b>
	<b>No State Impact</b>
	<b>Unknown Positive Impact to Local Governments</b>

**Research Analysis**

HB2761, as introduced, establishes a seven percent tax on the gross proceeds received by any for profit business that leases lands for hunting. The tax is to be remitted to the county where the lands are located to provide revenue to counties and school districts. The measure establishes procedures to remit the tax, apportion the tax collections and penalties for untimely payment.

Prepared By: Quyen Do

**Fiscal Analysis**

Tax Commission revenue impact documentation indicates the Commission does not yet have an estimate of the potential revenue to counties and school districts derived from the levy.

State revenue is no affected by the provisions of the measure.

Prepared By: Mark Tygret

**Other Considerations**

None.