

Fiscal Note 2027 Biennium

Bill#/Title:	HB0351: Clar	ify point of taxation fo	r gasoline and s	pecial 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 SU	MMARY			
		FY 2026 Difference	FY 2027 Difference	FY 2028 Difference	FY 2029 Difference	
Expenditures General Fund (01)		\$0	\$0	\$0	\$0	
Revenues General Fund (01)	\$0	\$0	\$0	\$0	
Net Impact General Fund Ba	alance	\$0	\$0	\$0	\$0	
Description of fi	scal 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 The requirement that tax be paid by the first licensed distributor who owns the fuel after it is withdrawn from the terminal in the state may accelerate tax collections, but it is not expected to increase total revenue collected across fiscal years.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

Date