

**SALES AND USE TAX REVIEW COMMISSION  
RECOMMENDATION PURSUANT TO P.L. 1999, C. 416**

**BILL NUMBER:**

S-2299

**DATE OF INTRODUCTION:**

October 20, 2008

**SPONSOR:**

Senator Lesniak

**DATE OF RECOMMENDATION:**

November 12, 2008

**COMMITTEE:**

Senate Economic Growth

**DESCRIPTION:**

Modifies "Revenue Allocation District Financing Act" and "Local Redevelopment and Housing Law" to increase availability of revenue allocation district financing; modifies "Redevelopment Area Bond Financing Law" and authorizes special assessments for environmental cleanup.

**ANALYSIS:**

The Sales and Use Tax Review Commission has reviewed this Bill in response to certification from the Legislative Budget and Finance Officer that passage of the Bill, as introduced, would result in an expansion or reduction of the sales tax base.

After review and consideration of the Bill, the Commission finds that the proposed legislation does not appear to directly impact the sales and use tax base. Thus, the Commission withholds any recommendation at this time.