

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House  
(317) 232-9855

**FISCAL IMPACT STATEMENT**

**LS 6464**

**BILL NUMBER: SB 172**

**DATE PREPARED:** Dec 11, 1998

**BILL AMENDED:**

**SUBJECT:** Inheritance tax appraiser.

**FISCAL ANALYST:** Jim Mundt

**PHONE NUMBER:** 232-9858

**FUNDS AFFECTED:**      **GENERAL**  
                                 **DEDICATED**  
                                 **FEDERAL**

**IMPACT:** Local

**Summary of Legislation:** This bill allows a county assessor to contract with another county assessor to serve as the county inheritance tax appraiser for the county.

**Effective Date:** July 1, 1999.

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** Any impact would depend on local action and would be within existing budgets.

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:** Counties.

**Information Sources:**