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**Fiscal Note**  
**Bill Number SB0017S1**

**Minimum School Levy Modifications**

*07-Feb-00*

*2:23 PM*

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The bill removes the provisions for the tax commission to adjust the basic tax levy to guarantee the amount appropriated by the Legislature. As a result, the actual revenue derived may be more or less than estimated by Legislative appropriation. If revenue is more, a notification of a tax increase is required to be published in newspapers pursuant to Utah Code Annotated, section 59 -2- 926.

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**Individual and Business Impact**

Property owners would pay more property taxes if the tax levy established by the Legislature generates more dollars than estimated in the legislative budget. If the levy generates less than estimated, they would pay less under provisions of this bill.

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**Office of the Legislative Fiscal Analyst**