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**H.B. 391 1st Sub. (Buff) - Public School Funding**

**Fiscal Note**

2008 General Session  
State of Utah

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**State Impact**

Enactment of this bill would increase sales tax revenue to be allocated to schools by \$614,000,000 in FY 2010. The bill increases sales tax for part of FY 2009. This increase is \$292 million. This revenue would be distributed to the schools based on WPU.

	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b><u>Approp.</u></b>	<b><u>Approp.</u></b>	<b><u>Approp.</u></b>	<b><u>Revenue</u></b>	<b><u>Revenue</u></b>	<b><u>Revenue</u></b>
Uniform School Fund	\$0	\$0	\$614,000,000	\$0	\$292,000,000	\$614,000,000
Property Tax	\$0	\$0	(\$594,000,000)	\$0	\$0	(\$594,000,000)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000,000</b>	<b>\$0</b>	<b>\$292,000,000</b>	<b>\$20,000,000</b>

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**Individual, Business and/or Local Impact**

Enactment of this bill repeals certain property taxes imposed by school districts. Property tax is likely to decrease by \$594,000,000 in FY 2010. Individuals and businesses will experience a property tax decrease and a sales tax increase. The effect on locals and school districts depends on the structure of the respective revenue sources and on the weighted pupil unit.