
Fiscal Note**H.B. 455 - Amendments Relating to Certain Taxes Administered by or
License Plates Issued by the State Tax Commission**

2008 General Session

State of Utah

State Impact

One-thousand individuals will not be able to purchase special group license plates with enactment of this bill. Due to this provision, restricted revenue will decrease by \$25,000. Of the individuals that will be required to get different plates, a \$5 new plate fee will increase revenue to the Transportation Fund by \$1,000 and \$4,000 to dedicated credits to cover the costs of license plate production. In addition, purchases made by privately owned golf courses for certain expenditures would be exempt from sales tax. This would lead to a decrease in revenue to the General Fund of \$260,000 in FY 2009 and \$268,000 in FY 2010. Also, the provisions related to the Illegal Drug Stamp Tax Act will likely have no fiscal impact.

	<u>FY 2008</u> <u>Approp.</u>	<u>FY 2009</u> <u>Approp.</u>	<u>FY 2010</u> <u>Approp.</u>	<u>FY 2008</u> <u>Revenue</u>	<u>FY 2009</u> <u>Revenue</u>	<u>FY 2010</u> <u>Revenue</u>
General Fund	\$0	\$0	\$0	\$0	(\$260,000)	(\$268,000)
Transportation Fund	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000
Dedicated Credits	\$0	\$4,000	\$4,000	\$0	\$4,000	\$4,000
Restricted Funds	\$0	(\$25,000)	(\$25,000)	\$0	(\$25,000)	(\$25,000)
Total	\$0	(\$20,000)	(\$20,000)	\$0	(\$280,000)	(\$288,000)

Individual, Business and/or Local Impact

Privately owned golf courses will benefit by having certain purchases not subject to the state or local sales tax. Individuals that frequent privately owned golf courses may benefit through decreased costs. Locals are likely to experience decreased revenue of \$80,000 in FY 2009 and \$83,000 in FY 2010.