
Fiscal Note**H.B. 455 2nd Sub. (Gray) - 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 may not be able to purchase special group license plates with enactment of this bill. Due to this provision, restricted revenue may decrease by \$25,000. 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.

	FY 2008	FY 2009	FY 2010	FY 2008	FY 2009	FY 2010
	<u>Approp.</u>	<u>Approp.</u>	<u>Approp.</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>
General Fund	\$0	\$0	\$0	\$0	(\$260,000)	(\$268,000)
Restricted Funds	\$0	\$0	(\$25,000)	\$0	\$0	(\$25,000)
Total	\$0	\$0	(\$25,000)	\$0	(\$260,000)	(\$293,000)

Individual, Business and/or Local Impact

Privately owned golf courses will benefit by having certain purchases not subject to the state and 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. Also, individuals with certain special group license plates will be required to replace these plates.