
Fiscal Note

**S.B. 218 - Amendments to Tourism, Recreation, Cultural, and Convention
Facilities Tax**
2008 General Session
State of Utah

State Impact

Enactment of this bill will not require additional appropriations.

Individual, Business and/or Local Impact

Individuals and businesses that frequent restraunts will experience a decrease in sales tax liability of \$16 million in FY 2009 and \$33 million in FY 2010. Individuals and businesses that purchase non-food items will experience a sales tax increase of \$16 million in FY 2009 and \$33 million in FY 2010. Beginning in calendar year 2012, cities and towns within counties of the first class will experience an increase in sales tax distribution, whereas counties of the first class will experience a decrease in sales tax distribution.
