
Fiscal Note

S.B. 108 - Tax Commission Administration, Collection, and Enforcement Amendments

2009 General Session

State of Utah

State Impact

Enactment of this bill may increase or decrease revenue to the General Fund and the Education Fund. On the provision related to increasing the duration of a judgment, there could be an increase in revenue. On the provision related to prohibiting the Tax Commission from refileing a judgment, there could be a decrease in revenue.

Individual, Business and/or Local Impact

Some businesses and individuals may experience a decrease in tax law compliance costs whereas other businesses and individuals may experience an increase in tax law compliance costs. Local governments are likely unaffected.
