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**S.B. 189 - Amendments to Sales and Use Tax**

**Fiscal Note**

2009 General Session  
State of Utah

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**State Impact**

Current law requires airlines to collect sales tax on sales that take place in Utah air space. Revenue collection could be \$100,000 from these taxable sales. At most, revenue being remitted to the state for taxable sales that take place over Utah air space is \$7,000. Enactment of this bill would reduce sales tax collections by \$7,000 per year and forgo another \$93,000 per year.

	<u>2009</u> <u>Approp.</u>	<u>2010</u> <u>Approp.</u>	<u>2011</u> <u>Approp.</u>	<u>2009</u> <u>Revenue</u>	<u>2010</u> <u>Revenue</u>	<u>2011</u> <u>Revenue</u>
General Fund	\$0	\$0	\$0	\$0	(\$7,000)	(\$7,000)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$7,000)</b>	<b>(\$7,000)</b>

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

Individuals flying to and from Utah may purchase certain items exempt from sales tax. Businesses will likely experience a decrease in compliance costs and in sales tax remitted to the state and local taxing entities. Local taxing entities and public transit districts may experience a decrease in revenue.