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**S.B. 238 - Coal Severance Tax**

**Fiscal Note**

2009 General Session  
State of Utah

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**State Impact**

Enactment of this bill increases revenue to the General Fund by \$3,000,000 in FY 2010 and \$12,000,000 in FY 2011.

|                        | <u>2009</u><br><u>Approp.</u> | <u>2010</u><br><u>Approp.</u> | <u>2011</u><br><u>Approp.</u> | <u>2009</u><br><u>Revenue</u> | <u>2010</u><br><u>Revenue</u> | <u>2011</u><br><u>Revenue</u> |
|------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| General Fund           | \$0                           | \$0                           | \$0                           | \$0                           | \$12,000,000                  | \$12,000,000                  |
| General Fund, One-Time | \$0                           | \$0                           | \$0                           | \$0                           | (\$9,000,000)                 | \$0                           |
| <b>Total</b>           | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$3,000,000</b>            | <b>\$12,000,000</b>           |

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

Coal producers will experience an increase in the tax on coal. Depending upon the ability to pass-through the tax, individuals and other businesses may experience an increase in tax of \$12,000,000 annually. Local entities are likely unaffected.