
S.B. 36 - Sales and Use Tax Amendments

Fiscal Note

2009 General Session

State of Utah

State Impact

Enactment of this bill will decrease revenue to the General Fund by \$37,000 in FY 2010 and \$39,000 in FY 2011. Revenue to the Transportation Fund will decrease by \$400 in FY 2010 and \$500 in FY 2011.

	<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	(\$37,000)	(\$39,000)
Transportation Fund	\$0	\$0	\$0	\$0	(\$400)	(\$500)
Total	\$0	\$0	\$0	\$0	(\$37,400)	(\$39,500)

Individual, Business and/or Local Impact

Telecommunications companies that purchase plastic used in making certain calling cards will be subject to use tax. The expected amount is \$1,200. Revenue to local governments will decrease by \$16,000 in FY 2010 and \$17,000 in FY 2011. Individuals that recharge a prepaid calling card for exclusive international or interstate calls will be exempt from sales tax. The expected amount of this exemption is \$38,000 in FY 2010 and \$40,000 in FY 2011.