

# FISCAL NOTE

S.B. 239

SHORT TITLE: Motor and Special Fuel Tax Amendments

SPONSOR: Van Tassell, K.

2011 GENERAL SESSION, STATE OF UTAH

## STATE GOVERNMENT (UCA 36-12-13(2)(b))

By increasing the tax rate on motor fuel, special fuel, and compressed natural gas, enactment of this bill increases revenue to the Transportation Fund by \$74,491,500 in FY 2012 and \$78,298,700 in FY 2013. Also, by including a CPI adjustment, this bill increases the tax rate by 3.9% in FY 2014.

### STATE BUDGET DETAIL TABLE

	FY 2011	FY 2012	FY 2013
Revenue:			
Transportation Fund	\$0	\$78,598,700	\$78,598,700
Transportation Fund, One-time	\$0	(\$3,807,200)	\$0
Total Revenue	\$0	\$74,791,500	\$78,598,700
Expenditure	\$0	\$0	\$0
Net Impact, All Funds (Rev.-Exp.)	\$0	\$74,791,500	\$78,598,700
Net Impact, General/Education Funds	\$0	\$0	\$0

## LOCAL GOVERNMENTS (UCA 36-12-13(2)(c))

Local governments with B & C roads can expect to see an increase in revenue by 30% of the total revenue increase to the Transportation Fund, or \$22,347,500 in FY 2012 and \$23,489,600 in FY 2013. When the tax rate increases in FY 2014, local governments can also expect to see an increase in revenue by a minimum of 3.9%.

## DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

Individuals and businesses purchasing motor fuel, special fuel, or compressed natural gas can expect to see an increase in the amount of tax paid by \$74,491,500 in FY 2012 and \$78,298,700 in FY 2013.