

FISCAL NOTE

S.B. 239 1st Sub. (Green)

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 \$82,946,900 in FY 2013. Also, the bill includes an automatic increase in the motor fuel and special fuel tax rate of 0.75 cents in odd fiscal years, which is responsible for \$4,348,200 of the revenue growth from FY 2012 to FY 2013.

STATE BUDGET DETAIL TABLE

	FY 2011	FY 2012	FY 2013
Revenue:			
Transportation Fund	\$0	\$82,946,900	\$82,946,900
Transportation Fund, One-time	\$0	(\$8,455,400)	\$0
Total Revenue	\$0	\$74,491,500	\$82,946,900
Expenditure	\$0	\$0	\$0
Net Impact, All Funds (Rev.-Exp.)	\$0	\$74,491,500	\$82,946,900
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 \$24,884,100 in FY 2013.

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 \$82,946,900 in FY 2013.