

FISCAL NOTE

S.B. 58 1st Sub. (Green)

SHORT TITLE: Amendments to Sales and Use Tax

SPONSOR: Harper, W. (Harper, W. Sub.)

2013 GENERAL SESSION

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

Enactment of this bill likely will not materially impact the state budget. There is no additional cost to prepare for sales tax collections from out-of-state sellers which may result from Supreme Court or Congressional action. Should the Supreme Court or Congress authorize the tax, eighty percent of the amount will be deposited in the Remote Sales Restricted Account and ten percent will be deposited in the Transportation Fund for maintenance of state roads.

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

Enactment of this bill likely will not result in direct, measurable costs for local governments. There is no additional cost to prepare for sales tax collections from out-of-state sellers which may result from Supreme Court or Congressional action. Should the Supreme Court or Congress authorize the tax, ten percent of the amount collected will be deposited in the Transportation Fund and will be distributed to counties and municipalities.

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

Enactment of this bill likely will not result in direct, measurable expenditures by Utah residents or businesses. Any liability will be determined by Supreme Court or Congressional action.

PERFORMANCE NOTE (JR 4-2-404): Not Required