



**Fiscal Note**  
**H.B. 328 1st Sub. (Buff)**  
 2015 General Session  
 Tax Changes  
 by McCay, D. (McCay, Daniel.)



**General, Education, and Uniform School Funds**

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$0	\$0

**State Government**

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

Enactment of this legislation likely will not materially impact state revenue.

Revenues	FY 2015	FY 2016	FY 2017
Total Revenues	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state expenditures.

Expenditures	FY 2015	FY 2016	FY 2017
Total Expenditures	\$0	\$0	\$0

<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Local Government**

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

Enactment of this legislation could reduce local property tax revenue on the aggregate by \$3,300,000 in FY 2016. Within local governments across the state there will be some locals that gain revenue and others that lose revenue.

**Individuals & Businesses**

UCA 36-12-13(2)(d)

Enactment of this legislation could result in a shift in tax burden between various taxpayers over time.

**Performance Note**

JR4-2-404

No performance note required for this bill

**Notes on Notes**

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.