



Fiscal Note
H.B. 202
 2016 General Session
 Hygiene Tax Act
 by Duckworth, S.



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(1,276,800)	\$250,000	\$(1,026,800)

State Government

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

Enactment of this bill could reduce revenue to the General Fund by \$1,026,000 in FY 2017 and \$1,276,000 in FY 2018. There could also be a reduction to earmarked sales tax revenue of \$324,000 in FY 2017 and \$403,200 in FY 2018.

Revenues	FY 2016	FY 2017	FY 2018
General Fund	\$0	\$(1,276,800)	\$(1,276,800)
Restricted Funds	\$0	\$(324,000)	\$(403,200)
General Fund, One-Time	\$0	\$250,000	\$0
Total Revenues	\$0	\$(1,350,800)	\$(1,680,000)

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

Expenditures	FY 2016	FY 2017	FY 2018
Total Expenditures	\$0	\$0	\$0
Net All Funds	\$0	\$(1,350,800)	\$(1,680,000)

Local Government

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

Enactment of this bill could reduce local option sales tax revenues by \$580,000 in FY 2017 and \$730,000 in FY 2018.

Individuals & Businesses

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

Enactment of this bill could save individuals that purchase the products defined in the legislation approximately \$1,930,000 in FY 2017 and \$2,410,000 in FY 2018 in sales and use tax in the aggregate.

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.