



**Fiscal Note**  
**H.B. 309**

2016 General Session  
Sales and Use Tax Earmark Amendments  
by McCay, D.



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

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$37,556,100	\$(1,788,400)	\$35,767,700

**State Government**

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

Enactment of this bill would remove certain state sales tax earmarks (primarily expended for water purposes) beginning in FY 2017. Revenues that would have gone to those earmarks in the form of restricted revenue would now go to the General Fund under this legislation.

Revenues	FY 2016	FY 2017	FY 2018
General Fund	\$0	\$37,556,100	\$37,556,100
General Fund, One-Time	\$0	\$(1,788,400)	\$0
Restricted Funds	\$0	\$(35,767,700)	\$(37,556,100)
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this bill could reduce revenue to water related expendable revenue accounts by \$35,767,700 in FY 2017 and by \$37,556,100 in FY 2018. These funds do not require appropriation thus, presumably, as revenues are reduced to these accounts expenditures should decrease accordingly.

Expenditures	FY 2016	FY 2017	FY 2018
Restricted Funds	\$0	\$(35,767,700)	\$(37,556,100)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$(35,767,700)</b>	<b>\$(37,556,100)</b>

<b>Net All Funds</b>	<b>\$0</b>	<b>\$35,767,700</b>	<b>\$37,556,100</b>
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**Local Government**

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**Individuals & Businesses**

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

Enactment of this legislation likely will not result in direct, measurable expenditures by Utah residents or businesses.

**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.