



Fiscal Note

S.B. 180

2016 General Session
Optional Tax Increase Amendments
by Hillyard, L.



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 2016	FY 2017	FY 2018
Total Revenues	\$0	\$0	\$0

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	\$0	\$0
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Local Government

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

This bill repeals the local option state correctional facility sales and use tax. Repealing this local option sales and use tax prevents this tax from being implemented in Salt Lake City, representing up to about \$28 million in potential revenue to the local taxing entity.

Individuals & Businesses

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

This bill repeals the local option state correctional facility sales and use tax. Repealing this local option sales and use tax prevents this tax from being implemented in Salt Lake City, representing up to about \$28 million in potential business and individual liability.

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.