



Fiscal Note
S.B. 182 2nd Sub. (Salmon)
 2016 General Session
 Sales and Use Tax Revisions
 by Harper, W. (Harper, Wayne.)



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$902,000	\$(35,000)	\$867,000

State Government

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

Enactment of this bill may increase revenue to the General Fund by \$867,000 in FY 2017 and \$902,000 in FY 2018. Earmarked revenue may also increase by \$637,000 in FY 2017 and \$662,000 in FY 2018.

Revenues	FY 2016	FY 2017	FY 2018
General Fund	\$0	\$902,000	\$902,000
General Fund, One-Time	\$0	\$(35,000)	\$0
Restricted Funds	\$0	\$637,000	\$662,000
Total Revenues	\$0	\$1,504,000	\$1,564,000

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	\$1,504,000	\$1,564,000

Local Government

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

Local governments may see an increase in sales tax revenue of \$640,000 in FY 2017 and \$666,000 in FY 2018.

Individuals & Businesses

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

Enactment of this bill could collect from businesses and individuals \$2,144,000 in FY 2017 and \$2,230,000 in FY 2018 from sales and use taxes due but not collected.

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.