



Fiscal Note

S.B. 16

2017 General Session
Sales and Use Tax Exemption Changes
by Bramble, C.



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$ (6,400)	\$ 0	\$ (6,400)

State Government

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

Enactment of this bill may reduce revenue to the General Fund by \$6,400 annually. Designated sales tax may simultaneously be reduced by \$2,000 annually.

Revenues	FY 2017	FY 2018	FY 2019
General Fund	\$ 0	\$ (6,400)	\$ (6,400)
Designated Sales Tax	\$ 0	\$ (2,000)	\$ (2,000)
Total Revenues	\$ 0	\$ (8,400)	\$ (8,400)

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

Expenditures	FY 2017	FY 2018	FY 2019
Total Expenditures	\$ 0	\$ 0	\$ 0

Net All Funds	\$ 0	\$ (8,400)	\$ (8,400)
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Local Government

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

Enactment of this bill may reduce revenue to local governments by \$3,600 annually.

Individuals & Businesses

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

Individuals and businesses purchasing assisted exterior car washes may see a decrease in tax liability of \$12,000 annually.

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.