



Fiscal Note

S.B. 83

2017 General Session
Sales Tax Notification Amendments
by Harper, W.



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)

To the extent that taxpayers change behavior as a result of this bill, the State may collect unpaid use tax on remote sales. We estimate that as much as \$220 million in tax on such sales will go unpaid in FY 2018. The bill does not establish a new tax, define new taxable sales, or change tax rates. Further, the amount of any new revenue resulting from behavior change because of this bill is unknowable and would be indirect and induced.

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

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	\$0	\$0
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Local Government

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

To the extent that taxpayers change behavior as a result of this bill, local governments may collect unpaid taxes on remote sales. We estimate that as much as \$94 million in local taxes on such sales will go unpaid in FY 2018.

Individuals & Businesses

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

To the extent that taxpayers change behavior as a result of this bill, they may pay use tax on remote sales that currently goes unpaid. We estimate taxes due but not collected on such transactions is as much as \$314 million.

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.

2017/01/25 17:27, Lead Analyst: Thomas E. Young Attorney: AVA