



# Fiscal Note

## S.B. 132

2017 General Session  
Vehicle Manufacturers Tax Amendments  
by Bramble, C.



### 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 bill could forgo \$10 million in potential sales tax revenue and \$1 million in potential corporate tax revenue in 2020.

| 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     |

|                      |            |            |            |
|----------------------|------------|------------|------------|
| <b>Net All Funds</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
|----------------------|------------|------------|------------|

### Local Government

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

Enactment of this bill could forgo \$4 million in potential sales tax revenue in 2020.

### Individuals & Businesses

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

Eligible businesses could avoid \$14 million in potential sales tax burden and \$1 million in a potential corporate tax burden in 2020.

### 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.