



Fiscal Note
S.B. 249 1st Sub. (Green)
 2017 General Session
 Tax E-filing Amendments
 by Bramble, C. (Bramble, Curtis.)



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$51,600	\$(25,800)	\$25,800

State Government

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

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

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

Enactment of this bill may reduce printing costs at the Tax Commission by \$3,500 ongoing beginning in FY 2019 and reduce the workload of processing paper withholding returns by one processing FTE, amounting to \$48,100 ongoing. Because of a January 1, 2018 effective date, half of these cost reductions are realized in FY 2018.

Expenditures	FY 2017	FY 2018	FY 2019
General Fund	\$0	\$(51,600)	\$(51,600)
General Fund, One-Time	\$0	\$25,800	\$0
Total Expenditures	\$0	\$(25,800)	\$(51,600)

Net All Funds	\$0	\$25,800	\$51,600
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Local Government

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

Individuals & Businesses

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

Enactment of this legislation likely will not result in direct, measurable expenditures by Utah residents or businesses.

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.