



Fiscal Note
H.B. 113
 2019 General Session
 Hygiene Tax Act
 by Duckworth, S.



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$744,000	\$(157,000)	\$587,000

State Government

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

Revenues	FY 2019	FY 2020	FY 2021
General Fund	\$0	\$744,000	\$744,000
General Fund, One-Time	\$0	\$(157,000)	\$0
Restricted Accounts and Funds	\$0	\$(23,000)	\$(14,000)
Total Revenues	\$0	\$564,000	\$730,000

Enactment of this legislation could increase state sales tax revenue by approximately \$564,000 in FY 2020 (the General Fund is estimated to increase by approximately \$587,000, while earmarks decrease by \$23,000) and \$730,000 in FY 2021 (the General Fund is estimated to increase by approximately \$744,000, while earmarks decrease by \$14,000).

Expenditures	FY 2019	FY 2020	FY 2021
Total Expenditures	\$0	\$0	\$0

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

	FY 2019	FY 2020	FY 2021
Net All Funds	\$0	\$564,000	\$730,000

Local Government

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

Enactment of this bill could reduce local option sales tax revenues by \$1,900,000 in FY 2020 and by \$2,370,000 in FY 2021.

Individuals & Businesses

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

Enactment of this bill could benefit the users of the products identified in the legislation. It is estimated that individuals would save \$6,050,000 in FY 2020 and \$7,550,000 in FY 2021 in sales and use tax. Conversely, all other taxpayers would pay more due to the increase in the general sales tax rate. It is estimated that taxpayers will pay approximately \$4,700,000 more in FY 2020 and \$5,900,000 more in FY 2021. Overall impacts will vary by household depending on the mix of purchases between products exempted by this bill and other purchases taxed at the general state sales tax rate.

Regulatory Impact

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

Enactment of this legislation likely will not change the regulatory burden for 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.