



**Fiscal Note**

**H.B. 382**

2019 General Session  
Resort Communities Tax Amendments  
by Strong, M.



**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)

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

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

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

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

Net All Funds	FY 2019	FY 2020	FY 2021
	\$0	\$0	\$0

**Local Government**

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

Enactment of this bill will allow municipalities to impose the resort communities tax for an additional year after being notified by the Tax Commission that a municipality no longer qualifies. Based on current estimates, one municipality could continue to receive approximately \$596,000 from the resort community tax through FY 2020.

**Individuals & Businesses**

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

Enactment of this bill may sustain up to 1.6% in sales taxes paid by taxpayers in impacted municipalities for one additional year. Taxpayers in one known municipality would continue to pay \$596,000 in sales taxes one-time in FY 2020.

**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.