



# Fiscal Note S.B. 82 1st Sub. (Green)

2023 General Session Sales Tax Amendments by Harper, W. (Harper, Wayne.)



## General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (revexp.)	\$0	\$0	\$0

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

Revenues	FY 2023	FY 2024	FY 2025			
Total Revenues	\$0	\$0	\$0			
Enactment of this legislation likely will not materially impact state revenue.						
Expenditures	FY 2023	FY 2024	FY 2025			
Total Expenditures	\$0	\$0	\$0			
Enactment of this legislation likely will not materially impact state expenditures.						
	FY 2023	FY 2024	FY 2025			
Net All Funds	\$0	\$0	\$0			

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)(c)

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

### Regulatory Impact

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

Enactment of this legislation could result in a small increase in the regulatory burden for Utah residents or businesses.

#### Performance Evaluation

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

#### **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.