

**AMENDMENTS TO DEDICATED SALES AND  
USE TAX REVENUE FOR TRANSPORTATION**

2007 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Rebecca D. Lockhart**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill modifies the Sales and Use Tax Act by amending provisions relating to sales and use tax revenue dedications for transportation.

**Highlighted Provisions:**

This bill:

- ▶ changes the percentage of the sales and use tax revenues dedicated to:
  - the Centennial Highway Fund Restricted Account; and
  - the Transportation Investment Fund of 2005 when certain general obligation bonds are paid off; and
- ▶ makes technical changes.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill takes effect on July 1, 2007.

**Utah Code Sections Affected:**

AMENDS:

**59-12-103**, as last amended by Chapter 9, Laws of Utah 2006, Third Special Session

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*Be it enacted by the Legislature of the state of Utah:*



28 Section 1. Section **59-12-103** is amended to read:

29 **59-12-103. Sales and use tax base -- Rates -- Effective dates -- Use of sales and use**  
30 **tax revenues.**

31 (1) A tax is imposed on the purchaser as provided in this part for amounts paid or  
32 charged for the following transactions:

33 (a) retail sales of tangible personal property made within the state;

34 (b) amounts paid:

35 (i) (A) to a common carrier; or

36 (B) whether the following are municipally or privately owned, to a:

37 (I) telephone service provider; or

38 (II) telegraph corporation as defined in Section 54-2-1; and

39 (ii) for:

40 (A) telephone service, other than mobile telecommunications service, that originates  
41 and terminates within the boundaries of this state;

42 (B) mobile telecommunications service that originates and terminates within the  
43 boundaries of one state only to the extent permitted by the Mobile Telecommunications  
44 Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or

45 (C) telegraph service;

46 (c) sales of the following for commercial use:

47 (i) gas;

48 (ii) electricity;

49 (iii) heat;

50 (iv) coal;

51 (v) fuel oil; or

52 (vi) other fuels;

53 (d) sales of the following for residential use:

54 (i) gas;

55 (ii) electricity;

56 (iii) heat;

57 (iv) coal;

58 (v) fuel oil; or

- 59 (vi) other fuels;
- 60 (e) sales of prepared food;
- 61 (f) except as provided in Section 59-12-104, amounts paid or charged as admission or
- 62 user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature,
- 63 exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries,
- 64 fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit
- 65 television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf
- 66 driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails,
- 67 tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises,
- 68 horseback rides, sports activities, or any other amusement, entertainment, recreation,
- 69 exhibition, cultural, or athletic activity;
- 70 (g) amounts paid or charged for services for repairs or renovations of tangible personal
- 71 property, unless Section 59-12-104 provides for an exemption from sales and use tax for:
- 72 (i) the tangible personal property; and
- 73 (ii) parts used in the repairs or renovations of the tangible personal property described
- 74 in Subsection (1)(g)(i), whether or not any parts are actually used in the repairs or renovations
- 75 of that tangible personal property;
- 76 (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for
- 77 assisted cleaning or washing of tangible personal property;
- 78 (i) amounts paid or charged for tourist home, hotel, motel, or trailer court
- 79 accommodations and services that are regularly rented for less than 30 consecutive days;
- 80 (j) amounts paid or charged for laundry or dry cleaning services;
- 81 (k) amounts paid or charged for leases or rentals of tangible personal property if within
- 82 this state the tangible personal property is:
- 83 (i) stored;
- 84 (ii) used; or
- 85 (iii) otherwise consumed;
- 86 (l) amounts paid or charged for tangible personal property if within this state the
- 87 tangible personal property is:
- 88 (i) stored;
- 89 (ii) used; or

90 (iii) consumed; and  
91 (m) amounts paid or charged for prepaid telephone calling cards.  
92 (2) (a) Except as provided in Subsection (2)(b) or (f), a state tax and a local tax is  
93 imposed on a transaction described in Subsection (1) equal to the sum of:  
94 (i) a state tax imposed on the transaction at a rate of 4.75%; and  
95 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the  
96 transaction under this chapter other than this part.  
97 (b) (i) A state tax and a local tax is imposed on a transaction described in Subsection  
98 (1)(d) equal to the sum of:  
99 (A) a state tax imposed on the transaction at a rate of 2%; and  
100 (B) a local tax equal to the sum of the tax rates a county, city, or town imposes on the  
101 transaction under this chapter other than this part; or  
102 (ii) if a seller collects a tax in accordance with Subsection 59-12-107(1)(b) on a  
103 transaction described in Subsection (1), a state tax and a local tax is imposed on the transaction  
104 equal to the sum of:  
105 (A) a state tax imposed on the transaction at a rate of:  
106 (I) 4.75% for a transaction other than a transaction described in Subsection (1)(d); or  
107 (II) 2% for a transaction described in Subsection (1)(d); and  
108 (B) a local tax imposed on the transaction at a rate equal to the sum of the following  
109 rates:  
110 (I) the tax rate authorized by Section 59-12-204, but only if all of the counties, cities,  
111 and towns in the state impose the tax under Section 59-12-204; and  
112 (II) the tax rate authorized by Section 59-12-1102, but only if all of the counties in the  
113 state impose the tax under Section 59-12-1102.  
114 (iii) Except as provided in Subsection (2)(f), beginning on January 1, 2007, a state tax  
115 and a local tax is imposed on amounts paid or charged for food and food ingredients equal to  
116 the sum of:  
117 (A) a state tax imposed on the amounts paid or charged for food and food ingredients  
118 at a rate of 2.75%; and  
119 (B) a local tax equal to the sum of the tax rates a county, city, or town imposes on the  
120 amounts paid or charged for food and food ingredients under this chapter other than this part.

121 (c) Subject to Subsections (2)(d) and (e), a tax rate repeal or tax rate change for a tax  
122 rate imposed under the following shall take effect on the first day of a calendar quarter:

- 123 (i) Subsection (2)(a)(i);
- 124 (ii) Subsection (2)(b)(i)(A);
- 125 (iii) Subsection (2)(b)(ii)(A); or
- 126 (iv) Subsection (2)(b)(iii)(A).

127 (d) (i) For a transaction described in Subsection (2)(d)(iii), a tax rate increase shall take  
128 effect on the first day of the first billing period:

- 129 (A) that begins after the effective date of the tax rate increase; and
- 130 (B) if the billing period for the transaction begins before the effective date of a tax rate  
131 increase imposed under:

- 132 (I) Subsection (2)(a)(i);
- 133 (II) Subsection (2)(b)(i)(A); or
- 134 (III) Subsection (2)(b)(ii)(A).

135 (ii) For a transaction described in Subsection (2)(d)(iii), the repeal of a tax or a tax rate  
136 decrease shall take effect on the first day of the last billing period:

- 137 (A) that began before the effective date of the repeal of the tax or the tax rate decrease;
- 138 and

139 (B) if the billing period for the transaction begins before the effective date of the repeal  
140 of the tax or the tax rate decrease imposed under:

- 141 (I) Subsection (2)(a)(i);
- 142 (II) Subsection (2)(b)(i)(A); or
- 143 (III) Subsection (2)(b)(ii)(A).

144 (iii) Subsections (2)(d)(i) and (ii) apply to transactions subject to a tax under:

- 145 (A) Subsection (1)(b);
- 146 (B) Subsection (1)(c);
- 147 (C) Subsection (1)(d);
- 148 (D) Subsection (1)(e);
- 149 (E) Subsection (1)(f);
- 150 (F) Subsection (1)(g);
- 151 (G) Subsection (1)(h);

152 (H) Subsection (1)(i);

153 (I) Subsection (1)(j); or

154 (J) Subsection (1)(k).

155 (e) (i) If a tax due under Subsection (2)(a)(i) or (2)(b)(ii)(A) on a catalogue sale is  
156 computed on the basis of sales and use tax rates published in the catalogue, a tax rate repeal or  
157 change in a tax rate imposed under Subsection (2)(a)(i) or (2)(b)(ii)(A) takes effect:

158 (A) on the first day of a calendar quarter; and

159 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change  
160 under Subsection (2)(a)(i) or (2)(b)(ii)(A).

161 (ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act,  
162 the commission may by rule define the term "catalogue sale."

163 (f) If the price of a bundled transaction is attributable to food and food ingredients and  
164 tangible personal property other than food and food ingredients, the tax imposed on the entire  
165 bundled transaction is the sum of the tax rates described in Subsection (2)(a).

166 (3) (a) Except as provided in Subsections (4) through (9), the following state taxes  
167 shall be deposited into the General Fund:

168 (i) the tax imposed by Subsection (2)(a)(i);

169 (ii) the tax imposed by Subsection (2)(b)(i)(A);

170 (iii) the tax imposed by Subsection (2)(b)(ii)(A); or

171 (iv) the tax imposed by Subsection (2)(b)(iii)(A).

172 (b) The local taxes described in Subsections (2)(a)(ii), (2)(b)(i)(B), and (2)(b)(iii)(B)  
173 shall be distributed to a county, city, or town as provided in this chapter.

174 (c) (i) Notwithstanding any provision of this chapter, each county, city, or town in the  
175 state shall receive the county's, city's, or town's proportionate share of the revenues generated  
176 by the local tax described in Subsection (2)(b)(ii)(B) as provided in Subsection (3)(c)(ii).

177 (ii) The commission shall determine a county's, city's, or town's proportionate share of  
178 the revenues under Subsection (3)(c)(i) by:

179 (A) calculating an amount equal to the population of the unincorporated area of the  
180 county, city, or town divided by the total population of the state; and

181 (B) multiplying the amount determined under Subsection (3)(c)(ii)(A) by the total  
182 amount of revenues generated by the local tax under Subsection (2)(b)(ii)(B) for all counties,

183 cities, and towns.

184 (iii) (A) Except as provided in Subsection (3)(c)(iii)(B), population figures for  
185 purposes of this section shall be derived from the most recent official census or census estimate  
186 of the United States Census Bureau.

187 (B) If a needed population estimate is not available from the United States Census  
188 Bureau, population figures shall be derived from the estimate from the Utah Population  
189 Estimates Committee created by executive order of the governor.

190 (4) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,  
191 2003, the lesser of the following amounts shall be used as provided in Subsections (4)(b)  
192 through (g):

193 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:

194 (A) by a 1/16% tax rate on the transactions described in Subsection (1); and

195 (B) for the fiscal year; or

196 (ii) \$17,500,000.

197 (b) (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount  
198 described in Subsection (4)(a) shall be transferred each year as dedicated credits to the  
199 Department of Natural Resources to:

200 (A) implement the measures described in Subsections 63-34-14(4)(a) through (d) to  
201 protect sensitive plant and animal species; or

202 (B) award grants, up to the amount authorized by the Legislature in an appropriations  
203 act, to political subdivisions of the state to implement the measures described in Subsections  
204 63-34-14(4)(a) through (d) to protect sensitive plant and animal species.

205 (ii) Money transferred to the Department of Natural Resources under Subsection  
206 (4)(b)(i) may not be used to assist the United States Fish and Wildlife Service or any other  
207 person to list or attempt to have listed a species as threatened or endangered under the  
208 Endangered Species Act of 1973, 16 U.S.C. Sec. 1531 et seq.

209 (iii) At the end of each fiscal year:

210 (A) 50% of any unexpended dedicated credits shall lapse to the Water Resources  
211 Conservation and Development Fund created in Section 73-10-24;

212 (B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan  
213 Program Subaccount created in Section 73-10c-5; and

214 (C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan  
215 Program Subaccount created in Section 73-10c-5.

216 (c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in  
217 Subsection (4)(a) shall be deposited each year in the Agriculture Resource Development Fund  
218 created in Section 4-18-6.

219 (d) (i) For a fiscal year beginning on or after July 1, 2003, 1% of the amount described  
220 in Subsection (4)(a) shall be transferred each year as dedicated credits to the Division of Water  
221 Rights to cover the costs incurred in hiring legal and technical staff for the adjudication of  
222 water rights.

223 (ii) At the end of each fiscal year:

224 (A) 50% of any unexpended dedicated credits shall lapse to the Water Resources  
225 Conservation and Development Fund created in Section 73-10-24;

226 (B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan  
227 Program Subaccount created in Section 73-10c-5; and

228 (C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan  
229 Program Subaccount created in Section 73-10c-5.

230 (e) (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described  
231 in Subsection (4)(a) shall be deposited in the Water Resources Conservation and Development  
232 Fund created in Section 73-10-24 for use by the Division of Water Resources.

233 (ii) In addition to the uses allowed of the Water Resources Conservation and  
234 Development Fund under Section 73-10-24, the Water Resources Conservation and  
235 Development Fund may also be used to:

236 (A) conduct hydrologic and geotechnical investigations by the Division of Water  
237 Resources in a cooperative effort with other state, federal, or local entities, for the purpose of  
238 quantifying surface and ground water resources and describing the hydrologic systems of an  
239 area in sufficient detail so as to enable local and state resource managers to plan for and  
240 accommodate growth in water use without jeopardizing the resource;

241 (B) fund state required dam safety improvements; and

242 (C) protect the state's interest in interstate water compact allocations, including the  
243 hiring of technical and legal staff.

244 (f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described

245 in Subsection (4)(a) shall be deposited in the Utah Wastewater Loan Program Subaccount  
246 created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.

247 (g) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described  
248 in Subsection (4)(a) shall be deposited in the Drinking Water Loan Program Subaccount  
249 created in Section 73-10c-5 for use by the Division of Drinking Water to:

250 (i) provide for the installation and repair of collection, treatment, storage, and  
251 distribution facilities for any public water system, as defined in Section 19-4-102;

252 (ii) develop underground sources of water, including springs and wells; and

253 (iii) develop surface water sources.

254 (5) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,  
255 2006, the difference between the following amounts shall be expended as provided in this  
256 Subsection (5), if that difference is greater than \$1:

257 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated for the  
258 fiscal year by a 1/16% tax rate on the transactions described in Subsection (1); and

259 (ii) \$17,500,000.

260 (b) (i) The first \$500,000 of the difference described in Subsection (5)(a) shall be:

261 (A) transferred each fiscal year to the Department of Natural Resources as dedicated  
262 credits; and

263 (B) expended by the Department of Natural Resources for watershed rehabilitation or  
264 restoration.

265 (ii) At the end of each fiscal year, 100% of any unexpended dedicated credits described  
266 in Subsection (5)(b)(i) shall lapse to the Water Resources Conservation and Development Fund  
267 created in Section 73-10-24.

268 (c) (i) After making the transfer required by Subsection (5)(b)(i), \$150,000 of the  
269 remaining difference described in Subsection (5)(a) shall be:

270 (A) transferred each fiscal year to the Division of Water Resources as dedicated  
271 credits; and

272 (B) expended by the Division of Water Resources for cloud-seeding projects  
273 authorized by Title 73, Chapter 15, Modification of Weather.

274 (ii) At the end of each fiscal year, 100% of any unexpended dedicated credits described  
275 in Subsection (5)(c)(i) shall lapse to the Water Resources Conservation and Development Fund

276 created in Section 73-10-24.

277 (d) After making the transfers required by Subsections (5)(b) and (c), 94% of the  
278 remaining difference described in Subsection (5)(a) shall be deposited into the Water  
279 Resources Conservation and Development Fund created in Section 73-10-24 for use by the  
280 Division of Water Resources for:

281 (i) preconstruction costs:

282 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter  
283 26, Bear River Development Act; and

284 (B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project  
285 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;

286 (ii) the cost of employing a civil engineer to oversee any project authorized by Title 73,  
287 Chapter 26, Bear River Development Act;

288 (iii) the cost of employing a civil engineer to oversee the Lake Powell Pipeline project  
289 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act; and

290 (iv) other uses authorized under Sections 73-10-24, 73-10-25.1, 73-10-30, and  
291 Subsection (4)(e)(ii) after funding the uses specified in Subsections (5)(d)(i) through (iii).

292 (e) Any unexpended monies described in Subsection (5)(d) that remain in the Water  
293 Resources Conservation and Development Fund at the end of the fiscal year are nonlapsing.

294 (f) After making the transfers required by Subsections (5)(b) and (c) and subject to  
295 Subsection (5)(g), 6% of the remaining difference described in Subsection (5)(a) shall be  
296 transferred each year as dedicated credits to the Division of Water Rights to cover the costs  
297 incurred for employing additional technical staff for the administration of water rights.

298 (g) At the end of each fiscal year, any unexpended dedicated credits described in  
299 Subsection (5)(f) over \$150,000 lapse to the Water Resources Conservation and Development  
300 Fund created in Section 73-10-24.

301 (6) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,  
302 2003, the lesser of the following amounts shall be used as provided in Subsections (6)(b)  
303 through (d):

304 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:

305 (A) by a 1/16% tax rate on the transactions described in Subsection (1); and

306 (B) for the fiscal year; or

307 (ii) \$18,743,000.

308 (b) (i) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described  
309 in Subsection (6)(a) shall be deposited each year in the Transportation Corridor Preservation  
310 Revolving Loan Fund created in Section 72-2-117.

311 (ii) At least 50% of the money deposited in the Transportation Corridor Preservation  
312 Revolving Loan Fund under Subsection (6)(b)(i) shall be used to fund loan applications made  
313 by the Department of Transportation at the request of local governments.

314 (c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in  
315 Subsection (6)(a) shall be transferred each year as nonlapsing dedicated credits to the  
316 Department of Transportation for the State Park Access Highways Improvement Program  
317 created in Section 72-3-207.

318 (d) For a fiscal year beginning on or after July 1, 2003, 94% of the amount described in  
319 Subsection (6)(a) shall be deposited in the class B and class C roads account to be expended as  
320 provided in Title 72, Chapter 2, Transportation Finances Act, for the use of class B and C  
321 roads.

322 (7) (a) Notwithstanding Subsection (3)(a) and until Subsection (7)(b) applies,  
323 beginning on January 1, 2000, the Division of Finance shall deposit into the Centennial  
324 Highway Fund Restricted Account created in Section 72-2-118 a portion of the taxes listed  
325 under Subsection (3)(a) equal to the revenues generated by a 1/64% tax rate on the taxable  
326 transactions under Subsection (1).

327 (b) Notwithstanding Subsection (3)(a), when the highway general obligation bonds  
328 have been paid off and the highway projects completed that are intended to be paid from  
329 revenues deposited in the Centennial Highway Fund Restricted Account as determined by the  
330 Executive Appropriations Committee under Subsection 72-2-118(6)(d), the Division of  
331 Finance shall deposit into the Transportation Investment Fund of 2005 created by Section  
332 72-2-124 a portion of the taxes listed under Subsection (3)(a) equal to the revenues generated  
333 by a 1/64% tax rate on the taxable transactions under Subsection (1).

334 (8) (a) Notwithstanding Subsection (3)(a), for fiscal years beginning on or after fiscal  
335 year 2004-05, the commission shall each year on or before the September 30 immediately  
336 following the last day of the fiscal year deposit the difference described in Subsection (8)(b)  
337 into the Remote Sales Restricted Account created in Section 59-12-103.2 if that difference is

338 greater than \$0.

339 (b) The difference described in Subsection (8)(a) is equal to the difference between:

340 (i) the total amount of the revenues under Subsections (2)(b)(ii)(A) and (2)(b)(iii)(A)

341 the commission received from sellers collecting a tax in accordance with Subsection

342 59-12-107(1)(b) for the fiscal year immediately preceding the September 30 described in

343 Subsection (8)(a); and

344 (ii) \$7,279,673.

345 (9) (a) Notwithstanding Subsection (3)(a), in addition to the amount deposited in

346 Subsection (7)(a), and until Subsection (9)(b) applies, for a fiscal year beginning on or after

347 July 1, 2006, the Division of Finance shall deposit into the Centennial Highway Fund

348 Restricted Account created by Section 72-2-118 a portion of the taxes listed under Subsection

349 (3)(a) equal to [~~8.3%~~] 17% of the revenues collected from the taxes described in Subsections

350 (2)(a)(i), (2)(b)(i)(A), and (2)(b)(iii)(A), which represents [~~a portion of~~] the [~~approximately~~

351 ~~17% of~~] sales and use tax revenues generated annually by the sales and use tax on vehicles and

352 vehicle-related products.

353 (b) Notwithstanding Subsection (3)(a) and in addition to the amounts deposited under

354 Subsection (7)(b), when the highway general obligation bonds have been paid off and the

355 highway projects completed that are intended to be paid from revenues deposited in the

356 Centennial Highway Fund Restricted Account as determined by the Executive Appropriations

357 Committee under Subsection 72-2-118(6)(d), the Division of Finance shall deposit into the

358 Transportation Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes

359 listed under Subsection (3)(a) equal to [~~8.3%~~] 17% of the revenues collected from the taxes

360 described in Subsections (2)(a)(i), (2)(b)(i)(A), and (2)(b)(iii)(A), which represents [~~a portion~~

361 ~~of~~] the [~~approximately 17% of~~] sales and use tax revenues generated annually by the sales and

362 use tax on vehicles and vehicle-related products.

363 Section 2. **Effective date.**

364 This bill takes effect on July 1, 2007.

**Legislative Review Note**  
as of 1-17-07 12:14 PM

**Office of Legislative Research and General Counsel**

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## Fiscal Note

### H.B. 314 - Amendments to Dedicated Sales and Use Tax Revenue for Transportation

2007 General Session

State of Utah

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#### State Impact

Enactment of this bill would require the Division of Finance to deposit 17% of the revenues collected from taxable sales to the Centennial Highway Fund Restricted Account. The FY 2008 deposit to that account is estimated to be \$319,671,4000 which is \$163,596,500 above the current allocation.

	<u>FY 2007</u> <u>Approp.</u>	<u>FY 2008</u> <u>Approp.</u>	<u>FY 2009</u> <u>Approp.</u>	<u>FY 2007</u> <u>Revenue</u>	<u>FY 2008</u> <u>Revenue</u>	<u>FY 2009</u> <u>Revenue</u>
General Fund	\$0	\$0	\$0	\$0	(\$163,596,500)	(\$168,504,400)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$163,596,500)</b>	<b>(\$168,504,400)</b>

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#### Individual, Business and/or Local Impact

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.

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