
S.B. 37 - Sales and Use Tax - Dental Prostheses

Fiscal Note

2007 General Session
State of Utah

State Impact

Enactment of this bill will reduce the General Fund by approximately \$2,435,000 in FY 2008 and by \$2,508,000 in FY 2009.

	<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	(\$2,435,000)	(\$2,508,000)
Total	\$0	\$0	\$0	\$0	(\$2,435,000)	(\$2,508,000)

Individual, Business and/or Local Impact

Local entities could experience revenue reductions of approximately \$898,000. Individuals purchasing dental prosthesis should experience a reduction in its overall cost equal to the sales tax rate.