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**S.B. 37 1st Sub. (Green) - Sales and Use Tax - Dental Prostheses**

**Fiscal Note**

2007 General Session  
State of Utah

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**State Impact**

Enactment of this bill is estimated to reduce the General Fund by approximately \$1,831,000 in FY 2008 and by \$1,886,000 in FY 2009.

|              | <u>FY 2007</u><br><u>Approp.</u> | <u>FY 2008</u><br><u>Approp.</u> | <u>FY 2009</u><br><u>Approp.</u> | <u>FY 2007</u><br><u>Revenue</u> | <u>FY 2008</u><br><u>Revenue</u> | <u>FY 2009</u><br><u>Revenue</u> |
|--------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| General Fund | \$0                              | \$0                              | \$0                              | \$0                              | (\$1,831,000)                    | (\$1,886,000)                    |
| <b>Total</b> | <b>\$0</b>                       | <b>\$0</b>                       | <b>\$0</b>                       | <b>\$0</b>                       | <b>(\$1,831,000)</b>             | <b>(\$1,886,000)</b>             |

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

Local entities could experience revenue reductions of approximately \$655,000. Individuals purchasing dental prosthesis should experience a reduction in its overall cost equal to the sales tax rate.