
S.B. 135 - Local District Taxing Authority

Fiscal Note

2009 General Session
State of Utah

State Impact

Enactment of this bill will not require additional appropriations.

Individual, Business and/or Local Impact

Local taxing entities that may be affected include cemetery maintenance districts, drainage districts, fire protection districts, improvement districts, metropolitan water districts, mosquito abatement districts, public transit districts, service areas, and water conservancy districts. If these local taxing entities change their board structure to be an elected board, then individuals, businesses, and local taxing entities are unaffected. If certain local taxing entities do not change their board structure to be an elected board, then some individuals and businesses will likely experience a tax decrease and/or will not experience tax increases. In this case, certain local taxing entities would be unable to raise property tax revenue. Enactment of this legislation may increase borrowing costs for local taxing entities.
