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**S.B. 135 1st Sub. (Green) - Local District Taxing Authority**

**Fiscal Note**

2009 General Session  
State of Utah

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**State Impact**

Enactment of this bill will not require additional appropriations.

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

Local taxing entities that may be affected include cemetary service areas, water service areas, road service areas, and other service areas. 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.

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