
Fiscal Note**S.B. 29 - Amendments to Individual Income Tax Definition of Resident
Individual**

2010 General Session

State of Utah

State Impact

Enactment of this bill will not require additional appropriations. The bill allows the Tax Commission to define a day of residency and may therefore lead to a decrease in Education Fund revenue. It is not yet known what the Commission's definition will be, and therefore neither is it known how many individuals will no longer be classified as residents under that definition. Last year six individuals successfully appealed their residency status. On average, each residency status change from resident to non-resident results in a \$1,500 Education Fund reduction.

Individual, Business and/or Local Impact

Certain individuals currently counted as resident taxpayers may be classified as non-resident taxpayers. On average, each individual change in status from resident to non-resident results in a \$1,500 tax liability decrease. Local governments and businesses are unaffected.