

---

---

**S.B. 61 - Sales and Use Tax Exemption for a Web Search Portal**

**Fiscal Note**

2010 General Session  
State of Utah

---

---

**State Impact**

Enacting this bill will reduce General Fund sales tax revenue by \$38,700 in FY 2011 and \$39,900 in FY 2012. Additionally, there is unknown forgone sales tax revenue to the General Fund.

	<u>FY 2010</u> <u>Approp.</u>	<u>FY 2011</u> <u>Approp.</u>	<u>FY 2012</u> <u>Approp.</u>	<u>FY 2010</u> <u>Revenue</u>	<u>FY 2011</u> <u>Revenue</u>	<u>FY 2012</u> <u>Revenue</u>
General Fund	\$0	\$0	\$0	\$0	(\$38,700)	(\$39,900)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$38,700)</b>	<b>(\$39,900)</b>

---

---

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

Web search portal businesses receive an exemption from sales tax. Other individuals and businesses are unaffected. Local governments experience a decrease in sales tax revenue of \$16,600 in FY 2011 and \$17,100 in FY 2012.