

Fiscal Note

S.B. 16 1st Sub. (Green)

Short Title: State Tax Commission Tax, Fee, or Charge Administration and Collection Amendments

Sponsor: Niederhauser, W.

2011 General Session, State of Utah

State Government (UCA 36-12-13(2)(b))

The bill imposes monthly filing requirements (instead of quarterly) for the Multi-Channel Video or Audio Service Tax, which increases one-time revenue to the General Fund in FY 2012 by \$525,600. Also, by increasing the frequency of filing for lubricating oil vendors (from quarterly to monthly), one-time revenue to the DEQ Used Oil Administration General Fund Restricted Account increases by \$155,300 in FY 2012.

The bill eliminates the General Fund Restricted Sales and Use Tax Administrative Fees Account and creates a new General Fund Restricted Account known as the State Tax Commission Administrative Charge Account. Revenue from certain dedicated credits (\$317,400) and the Sales and Use Tax Administrative Fee Account (\$8,590,900) would now be deposited in the newly created State Tax Commission Administrative Charge Account (\$8,908,300).

State Budget Detail Table

| | FY 2011 | FY 2012 | FY 2013 |
|--|------------|------------------|-------------|
| Revenue: | | | |
| General Fund, One-Time | \$0 | \$525,600 | \$0 |
| General Fund Restricted | \$0 | \$317,400 | \$317,400 |
| General Fund Restricted | \$0 | \$155,300 | \$0 |
| Dedicated Credits | \$0 | (\$317,400) | (\$317,400) |
| Total Revenue | \$0 | \$680,900 | \$0 |
| Expenditure: | | | |
| General Fund Restricted | \$0 | \$317,400 | \$317,400 |
| Dedicated Credits | \$0 | (\$317,400) | (\$317,400) |
| Total Expenditure | \$0 | \$0 | \$0 |
| Net Impact, All Funds (Rev.-Exp.) | \$0 | \$680,900 | \$0 |
| Net Impact, General/Education Funds | \$0 | \$525,600 | \$0 |

Local Governments (UCA 36-12-13(2)(c))

Enactment of this bill increases one-time revenue to local governments by \$467,000 in FY 2012.

Direct Expenditures by Utah Residents and Businesses (UCA 36-12-13(2)(d))

By increasing the frequency of filing requirements, enactment of this bill increases the administrative burden of complying with the tax law on businesses by up to \$11,500. Individuals are unaffected.