

Fiscal Note

S.B. 51

Short Title: Amendments to Local Sales and Use Taxes for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities

Sponsor: Hillyard, L.

2011 General Session, State of Utah

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

Enactment of this bill likely will not materially impact the state budget.

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

Expenditures of ZAP sales tax revenue would be disallowed for at least 9 organizations. The funding could be reallocated to other ZAP priorities.

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

Enactment of this bill likely will not result in direct, measurable expenditures by Utah residents or businesses.