

# FISCAL NOTE

S.B. 259

SHORT TITLE: Sales and Use Tax Exemption for Certain Local Government Taxes and Fees

SPONSOR: Stowell, D.

2011 GENERAL SESSION, STATE OF UTAH

## STATE GOVERNMENT (UCA 36-12-13(2)(b))

Enactment of this bill reduces revenue to the General Fund by \$9,000 annually.

### STATE BUDGET DETAIL TABLE

	FY 2011	FY 2012	FY 2013
Revenue:			
General Fund	\$0	(\$9,000)	(\$9,000)
Total Revenue	\$0	(\$9,000)	(\$9,000)
Expenditure	\$0	\$0	\$0
Net Impact, All Funds (Rev.-Exp.)	\$0	(\$9,000)	(\$9,000)
Net Impact, General/Education Funds	\$0	(\$9,000)	(\$9,000)

## LOCAL GOVERNMENTS (UCA 36-12-13(2)(c))

Enactment of this bill reduces sales tax revenue to local governments by \$3,800 annually.

## DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

To the extent sales taxes are passed on to consumers, this bill could decrease the amount of sales tax paid by businesses and individuals by \$12,800 annually.