

# FISCAL NOTE

S.B. 96 1st Sub. (Green)

SHORT TITLE: Sales and Use Tax Exemptions for Golf Courses

SPONSOR: Jenkins, S.

2012 GENERAL SESSION

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

Enactment of this bill could reduce sales tax revenue to the General Fund by \$1,900,000 annually.

### STATE BUDGET DETAIL TABLE

	FY 2012	FY 2013	FY 2014
Revenue:			
General Fund	\$0	(\$1,900,000)	(\$1,900,000)
Total Revenue	\$0	(\$1,900,000)	(\$1,900,000)
Expenditure	\$0	\$0	\$0
Net Impact, All Funds (Rev.-Exp.)	\$0	(\$1,900,000)	(\$1,900,000)
Net Impact, General/Education Funds	\$0	(\$1,900,000)	(\$1,900,000)

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

Enactment of this bill could reduce local sales tax revenue by \$798,000 annually.

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

Individuals playing golf on public golf courses could receive a sales tax reduction of 68 cents per \$10 spent for a cumulative reduction of \$2,698,000 per year.