# FISCAL NOTE

## H.B. 245 1st Sub. (Buff)

SHORT TITLE: Amendment to Definition of Smoking in Utah Indoor Clean Air Act

SPONSOR: Last, B.

2012 GENERAL SESSION

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

Enactment of this bill would reduce revenue to the General Fund by an estimated \$10,500 in FY 2012, \$73,900 in FY 2013, and \$75,300 ongoing beginning in FY 2014 through reduced sales tax and tobacco tax.

STATE BUDGET DETAIL TABLE	FY 2012	FY 2013	FY 2014
Revenue:			
General Fund	\$0	(\$75,300)	(\$75,300)
General Fund, One-Time	(\$10,500)	\$1,400	\$0
Total Revenue	(\$10,500)	(\$73,900)	(\$75,300)
Expenditure	\$0	\$0	\$0
Net Impact, All Funds (RevExp.)	(\$10,500)	(\$73,900)	(\$75,300)
Net Impact, General/Education Funds	(\$10,500)	(\$73,900)	(\$75,300)

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

Enactment of this bill would reduce sales tax revenue to local governments by an estimated \$3,500 in FY 2012, \$24,200 in FY 2013, and \$24,700 ongoing beginning in FY 2014.

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

This bill may cost businesses lost sales revenue up to \$160,500 in FY 2012, \$1,127,300 in FY 2013, and \$1,149,800 ongoing beginning in FY 2014. Enactment of this bill likely will not result in direct, measurable expenditures by Utah residents.

2/13/2012, 12:17 PM, Lead Analyst: Frandsen, R./Attorney: CJD

State of Utah, Office of the Legislative Fiscal Analyst