

# FISCAL NOTE

H.B. 385

SHORT TITLE: Sales and Use Tax - Seller Notice Requirements

SPONSOR: Harper, W.

2012 GENERAL SESSION

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

The Legislative General Counsel has attached a detailed Legislative Review Note to this bill. If provisions of the bill are challenged in court, there will be costs associated with defending those provisions.

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

Enactment of this bill likely will not result in direct, measurable costs for local governments.

## 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.