FISCAL NOTE

H.B. 133

SHORT TITLE: Property Tax Sales Revisions

SPONSOR: Tanner, E. 2013 GENERAL SESSION

## 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))

Enactment of this bill could decrease local property tax in cases where the tax sale is deferred for six months. It is expected that this impact would be minimal.

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

Enactment of this bill could provide delinquent taxpayers an additional six months to bring their property taxes current.

PERFORMANCE NOTE (JR 4-2-404): Not Required

2/15/2013, 08:21 AM, Lead Analyst: Wilko, A./Attorney: RLR

State of Utah, Office of the Legislative Fiscal Analyst