

FISCAL NOTE

S.B. 75

SHORT TITLE: Publication of Property Tax Appeals for Nonresidential Property

SPONSOR: Van Tassell, K.

2013 GENERAL SESSION

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

Enactment of this bill will cost the Tax Commission \$13,100 ongoing from the General Fund and \$1,500 one-time from the General Fund beginning in FY 2014. The Tax Commission reports that this cost can be absorbed within its existing appropriation.

STATE BUDGET DETAIL TABLE

	FY 2013	FY 2014	FY 2015
Revenue	\$0	\$0	\$0
Expenditure:			
General Fund	\$0	\$13,100	\$13,100
General Fund, One-Time	\$0	\$1,500	\$1,500
Total Expenditure	<u>\$0</u>	<u>\$14,600</u>	<u>\$14,600</u>
Net Impact, All Funds (Rev.-Exp.)	<u>\$0</u>	<u>(\$14,600)</u>	<u>(\$14,600)</u>
Net Impact, General/Education Funds	\$0	(\$14,600)	(\$14,600)

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.

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