

# FISCAL NOTE

S.B. 124 1st Sub. (Green)

SHORT TITLE: Sales and Use Tax Exemption for Database Access

SPONSOR: Harper, W. (Harper, W. Sub.)

2013 GENERAL SESSION

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

Enactment of this bill clarifies current practice, which forgoes up to \$400,000 in sales tax revenue.

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

Enactment of this bill clarifies current practice, which forgoes up to \$160,000 in sales tax revenue.

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

Enactment of this bill clarifies current practice, which prevents individuals and businesses from a potential tax increase of \$560,000.

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