FISCAL NOTE

S.B. 188

SHORT TITLE: Local Option Sales Tax Amendments

SPONSOR: Henderson, D. 2014 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 expands the uses under which a county legislative body may expend certain sales tax revenue. The anticipated revenue amount involved is \$16,084,000 in FY 2015 and \$16,727,000 in FY 2016.

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

2/15/2014, 11:28 AM, Lead Analyst: Young, T./Attorney: RLR

State of Utah, Office of the Legislative Fiscal Analyst