

# FISCAL NOTE

S.B. 188 1st Sub. (Green)

SHORT TITLE: Local Option Sales Tax Amendments

SPONSOR: Henderson, D. (Henderson, D. Sub.)

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