



Fiscal Note
H.B. 71 2015 General Session
 Sales Tax Rebate Amendments
 by Eliason, S.



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$941,000	\$0	\$941,000

State Government

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

Enacting this bill could increase revenue to the General Fund by \$941,000 annually due to additional sales tax collections on remote sales.

Revenues	FY 2015	FY 2016	FY 2017
General Fund	\$0	\$941,000	\$941,000
Total Revenues	\$0	\$941,000	\$941,000

Enactment of this legislation likely will not materially impact state expenditures.

Expenditures	FY 2015	FY 2016	FY 2017
Total Expenditures	\$0	\$0	\$0

Net All Funds	\$0	\$941,000	\$941,000
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Local Government

UCA 36-12-13(2)(c)

Enacting this bill could increase local revenues by \$402,000 annually.

Individuals & Businesses

UCA 36-12-13(2)(d)

Enacting this bill could increase, by \$1,343,000 in the aggregate, state and local taxes paid by individuals and businesses currently not remitting use taxes on remote sales.

Performance Note

JR4-2-404

No performance note required for this bill

Notes on Notes

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.