



**Fiscal Note**  
**H.B. 362**  
 2015 General Session  
 Transportation Infrastructure Funding  
 by Anderson, J.



**General, Education, and Uniform School Funds**

JR4-5-101

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

**State Government**

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

Enactment of this legislation could increase gasoline and diesel fuel tax revenue to the Transportation Fund by \$25.3 million beginning in FY 2017.

Revenues	FY 2015	FY 2016	FY 2017
Transportation Fund	\$0	\$25,300,000	\$25,300,000
Transportation Fund, One-time	\$0	\$(25,300,000)	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,300,000</b>

Enactment of this legislation could increase ongoing expenditures from the Transportation Fund for state transportation projects by \$17.7 million and the B&C Roads allocation by \$7.6 million beginning in FY 2017.

Expenditures	FY 2015	FY 2016	FY 2017
Transportation Fund	\$0	\$25,300,000	\$25,300,000
Transportation Fund, One-time	\$0	\$(25,300,000)	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,300,000</b>

<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Local Government**

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

Enactment of this legislation increases the available sales tax cap to local governments by \$145.7 million in FY 2017. Local governments could also see an increase in B&C Roads allocation of \$7.6 million in FY 2017.

**Individuals & Businesses**

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

Due to the potential expansion of the local sales and use tax, enactment of this legislation increases the potential sales tax liability of individuals and businesses by \$145.7 million in FY 2017. The bill also shifts the gasoline tax to a sales tax, which could increase the gasoline tax burden of individuals and businesses by \$25.3 million in FY 2017.

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.