



**Fiscal Note**  
**S.B. 160 2nd Sub. (Salmon)**  
 2015 General Session  
 Transportation Funding Amendments  
 by Van Tassell, K. (Van Tassell, Kevin.)



**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 Transportation Fund revenue by \$54,218,000 in FY 2016 and \$77,954,000 in FY 2017. The bill may also increase revenue to the Boat Fuel Tax Restricted Account by \$266,000 in FY 2016 and \$442,000 in FY 2017. Lastly, the bill may increase revenue to the Off-Highway Fuel Tax Restricted Account by \$450,000 annually.

Revenues	FY 2015	FY 2016	FY 2017
Transportation Fund	\$0	\$77,954,000	\$77,954,000
General Fund Restricted	\$0	\$716,000	\$892,000
Transportation Fund, One-time	\$0	\$(23,736,000)	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$54,934,000</b>	<b>\$78,846,000</b>

Enactment of this legislation increases the transfer to the B&C Roads program by \$16,265,000 in FY 2016 and \$23,386,000 in FY 2017. The bill also specifies that \$40,000,000 is appropriated in fiscal years 2016 through 2018 for level two roads and, in FY 2018 only, \$25,000,000 for bridge rehabilitation projects.

Expenditures	FY 2015	FY 2016	FY 2017
Transportation Fund	\$0	\$88,386,000	\$88,386,000
Transportation Fund, One-time	\$0	\$(32,121,000)	\$(25,000,000)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$56,265,000</b>	<b>\$63,386,000</b>

<b>Net All Funds</b>	<b>\$0</b>	<b>\$(1,331,000)</b>	<b>\$15,460,000</b>
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**Local Government**

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

Enactment of this bill could allocate the increased motor and special fuel taxes to local for B&C roads. The expected amount is \$16,265,000 in FY 2016 and \$23,386,000 in FY 2017.

Individuals and businesses could see a tax increase of up to 9 cents per gallon on gasoline by FY 2020, 4.5 cents per gallon on special fuel, and 8 cents per gallon on natural gas (FY 2019), representing a total tax increase of \$54,218,000 FY 2016 and \$77,954,000 in FY 2017. In the initial year, the tax increase is \$24 per year for an individual/business driving 12,000 miles per year at 25 miles per gallon. When the tax increases stop in FY 2020, the tax increase is \$43 per individual/business driving 12,000 miles per year at 25 miles per gallon.

**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.