



Fiscal Note
S.B. 192 1st Sub. (Green)
2015 General Session
Sales and Use Tax Revisions
by Harper, W. (Harper, Wayne.)



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$870,000	\$0	\$870,000

State Government

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

Enactment of this legislation could increase sales tax revenue by \$1,510,000 in FY 2016 and FY 2017.

Revenues	FY 2015	FY 2016	FY 2017
General Fund	\$0	\$870,000	\$870,000
Restricted Funds	\$0	\$640,000	\$640,000
Total Revenues	\$0	\$1,510,000	\$1,510,000

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	\$1,510,000	\$1,510,000
---------------	-----	-------------	-------------

Local Government

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

Enactment of this legislation could increase revenue to local governments by \$643,000 in FY 2016 and FY 2017.

Individuals & Businesses

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

Enactment of this legislation could increase businesses' and individuals' sales tax burdens by \$2,153,000 in FY 2016 and FY 2017.

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.