



**Fiscal Note**  
**H.B. 145 2nd Sub. (Gray)**  
 2016 General Session  
 Municipal Energy Tax Rate Amendments  
 by Handy, S. (Handy, Stephen.)



**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 likely will not materially impact state revenue.

Revenues	FY 2016	FY 2017	FY 2018
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2016	FY 2017	FY 2018
Total Expenditures	\$0	\$0	\$0

<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
----------------------	------------	------------	------------

**Local Government**

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

Should energy prices rise faster than expected, and/or energy prices rise quicker than large volume user consumption, then this bill may forgo what otherwise would have been higher municipal energy tax revenue. Should energy prices drop below what is expected, and large volume user consumption does not decline, then this bill increases revenue to local governments above what otherwise would have occurred.

**Individuals & Businesses**

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

Should energy prices rise faster than expected, and/or energy prices rise quicker than large volume user consumption, then this bill may reduce what otherwise would have been higher municipal energy tax liability. Should energy prices drop below what is expected, and large volume user consumption does not decline, then this bill increases large volume municipal energy users' tax liability.

**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.