Fiscal Note
H.B. 183 1st Sub. (Buff)

2016 General Session
County Option Sales and Use Tax for
Highways and Public Transit Amendments
by Draxler, J. (Dayton, Margaret.)

General, Education, and Uniform School Funds

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

State Government

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
Net All Funds	$0	$0	$0

Local Government

Enactment of this bill could shift up to $6 million in sales tax revenue from local transit budgets to counties and cities budgets in certain non-UTA counties. Those counties include Tooele, Box Elder, Cache, Duchesne, Iron, Summit, Uintah, and Washington Counties. Additionally, enactment of this bill could increase local sales tax revenue by $104.3 million in FY 2018 if all eligible entities adopt the local option sales tax. Of the total potential revenue generated, $83.4 million would be distributed to cities and towns and the remaining $20.9 million would be distributed to the counties.

Individuals & Businesses

Consumers in counties that choose to impose this new local option sales and use tax, could pay an extra 0.25% in sales tax. A family of four earning $50,000 per year that spends approximately $20,000 per year on taxable items would expect to see an increase in sales tax of $50 per year.

Performance Note

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.