



# Fiscal Note H.B. 215

2016 General Session  
Local Option Sales and Use Tax  
Amendments  
by Greene, B.



## 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)

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

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

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

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.