**Fiscal Note** S.B. 258 2016 General Session by Okerlund, R.

# Distribution of Local Sales Tax Revenue

General, Education, and Uniform School Funds			JR4-5-101
	Ongoing	One-time	Total
Net GF/EF/USF (revexp.)	\$0	\$0	\$0

State Government			UCA 36-12-13(2)(b)
Enactment of this legislation likely will	not materially impact state	e revenue.	
Revenues	FY 2016	FY 2017	FY 2018
Total Revenues	\$0	\$0	\$0
Enactment of this legislation likely will Expenditures	FY 2016	FY 2017	FY 2018
Expenditures Total Expenditures	FY 2016 \$0	FY 2017 \$0	FY 2018 \$0
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Net All Funds	\$0	\$0	\$0

## Local Government

This bill could cause a shift in local sales tax revenue of \$72,000 in FY 2016, \$35,000 in FY 2017, and \$18,000 in FY 2018 among local taxing entities.

## Individuals & Businesses

Enactment of this legislation likely will not result in direct, measurable expenditures by Utah residents or businesses.

## 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.





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

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

JR4-2-404