



Fiscal Note
S.B. 132 2nd Sub. (Salmon)
2017 General Session
Tax Provision Amendments
by Bramble, C. (Bramble, Curtis.)



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 bill could forgo \$10 million in potential sales tax revenue and \$1 million in potential corporate tax revenue in 2020.

Revenues	FY 2017	FY 2018	FY 2019
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2017	FY 2018	FY 2019
Total Expenditures	\$0	\$0	\$0

Net All Funds	\$0	\$0	\$0
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Local Government

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

Enactment of this bill could forgo \$4 million in potential sales tax revenue in 2020.

Individuals & Businesses

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

Eligible businesses could avoid \$14 million in potential sales tax burden and \$1 million in a potential corporate tax burden in 2020.

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.