



Fiscal Note

S.B. 244

2017 General Session
Retail Bag Impact Reduction Program
by Iwamoto, J.



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 result in increased revenue to the newly created Retail Bag Impact Reduction Fund of \$26,700,000 in FY 2018 and \$19,500,000 in FY 2019 from \$0.06 of the \$0.10 fee charged for retail bags. The Tax Commission could experience increased revenue into the Tax Commission Administrative Charge Account in the amount of \$116,000 one-time and \$85,000 ongoing to reimburse costs of administering the new fee. State entities that operate a retail business could also experience increased revenue from the \$0.04 portion of the fee that is retained by the retail business.

Revenues	FY 2017	FY 2018	FY 2019
GFR - Sales and Use Tax Admin Fees	\$0	\$201,000	\$85,000
New Account Created By Legislation	\$0	\$26,700,000	\$19,500,000
Total Revenues	\$0	\$26,901,000	\$19,585,000

Enactment of this bill could cost the Department of Environmental Quality \$59,400 ongoing from the newly created Retail Bag Impact Reduction Fund beginning in FY 2018 for personnel costs to administer the new program and up to \$17,900,000 in FY 2018 and \$13,100,000 in FY 2019 distributed to cities and counties from the new fund according to the fee distribution schedule in the bill. This bill could cost the Tax Commission \$116,000 one-time and \$85,000 ongoing from the Tax Commission Administrative Charge Account for programming changes, a first-year bulletin notifying sales tax accounts, and printing and postage of tax returns.

Expenditures	FY 2017	FY 2018	FY 2019
GFR - Sales and Use Tax Admin Fees	\$0	\$201,000	\$85,000
New Account Created By Legislation	\$0	\$17,959,400	\$13,159,400
Total Expenditures	\$0	\$18,160,400	\$13,244,400

Net All Funds	\$0	\$8,740,600	\$6,340,600
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Local Government

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

Enactment of this bill could result in increased revenue for cities and counties up to \$17,900,000 in FY 2018 and \$13,100,000 in FY 2019 from the \$0.04 portion of the \$0.10 fee that is distributed to cities and counties that have recycling programs.

Individuals & Businesses

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

Enactment of this bill could cost individuals who use retail bags \$44,800,000 in FY 2018 and \$32,700,000 in FY 2019 from the \$0.10 fee to purchase retail bags. Local businesses could experience increased revenue in the amount of \$17,900,800 in FY 2018 and \$13,100,000 in FY 2019 from the \$0.04 portion of the \$0.10 fee that is retained by the businesses.

Performance Note

JR4-2-404

Required of the Environmental Quality and due by February 23, 2017

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.