



**Fiscal Note**  
**H.B. 148 1st Sub. (Buff)**  
2018 General Session  
Tax Revisions  
by Quinn, T. (Eliason, Steve.)



**General, Education, and Uniform School Funds**

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$(45,000)	\$(45,000)

**State Government**

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

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

Revenues	FY 2018	FY 2019	FY 2020
Total Revenues	\$0	\$0	\$0

Enactment of this bill could cost the Tax Commission \$45,000 in FY 2018 to send out notice of tax rate changes to all sales tax accounts.

Expenditures	FY 2018	FY 2019	FY 2020
General Fund, One-Time	\$45,000	\$0	\$0
Total Expenditures	\$45,000	\$0	\$0

Net All Funds	\$(45,000)	\$0	\$0
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**Local Government**

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**Individuals & Businesses**

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

Enactment of this bill is revenue neutral in the aggregate however, there could be a shift in tax burden between food and non-food purchases.

**Regulatory Impact**

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

**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.