



## Fiscal Note

### H.B. 262

2018 General Session  
Hygiene Tax Act  
by Duckworth, S.



#### General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(3,765,000)	\$750,000	\$(3,015,000)

#### State Government

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

Enactment of this legislation could reduce state sales tax revenue by \$4,020,000 in FY 2019 and \$5,020,000 in FY 2020. The General Fund impact could be \$3,015,000 in FY 2019 and \$3,765,000 in FY 2020. The impact on restricted funds is estimated at \$1,005,000 in FY 2019 and \$1,255,000 in FY 2020.

Revenues	FY 2018	FY 2019	FY 2020
General Fund	\$0	\$(3,765,000)	\$(3,765,000)
General Fund, One-Time	\$0	\$750,000	\$0
Restricted Accounts and Funds	\$0	\$(1,005,000)	\$(1,255,000)
Total Revenues	\$0	\$(4,020,000)	\$(5,020,000)

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

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

Net All Funds	\$0	\$(4,020,000)	\$(5,020,000)
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#### Local Government

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

Enactment of this legislation could reduce local sales tax revenue by \$1,810,000 in FY 2019 and by \$2,270,000 in FY 2020.

#### Individuals & Businesses

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

Enactment of this legislation could save individuals purchasing certain hygiene products \$5,830,000 in FY 2019 and \$7,290,000 in FY 2020

#### Regulatory Impact

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

No performance note required for this bill
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**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.