

Fiscal Note H.B. 266 1st Sub. (Buff) 2019 General Session Resort Communities Transient Room Tax Amendments by Last, B. (Last, Bradley.)



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

State Government			UCA 36-12-13(2)(b)			
Revenues	FY 2019	FY 2020	FY 2021			
Total Revenues	\$0	\$0	\$0			
Enactment of this legislation likely will not materially impact state revenue.						
Expenditures	FY 2019	FY 2020	FY 2021			
Total Expenditures	\$0	\$0	\$0			
Enactment of this legislation likely will not materially impact state expenditures.						
	FY 2019	FY 2020	FY 2021			
Net All Funds	\$0	\$0	\$0			

Local Government

Enactment of this legislation may shift some of the \$60 million in resort communities sales tax between expenditure types.

Individuals & Businesses

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

Regulatory Impact

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

Performance Note

No performance note required for this bill

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

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

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

JR4-2-404

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.