



## Fiscal Note

### S.B. 168

2019 General Session  
Sales and Use Tax Revisions  
by Bramble, C.



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

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$4,900,000	\$(2,400,000)	\$2,500,000

#### State Government

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

Revenues	FY 2019	FY 2020	FY 2021
General Fund	\$0	\$4,900,000	\$4,900,000
General Fund, One-Time	\$0	\$(2,400,000)	\$0
Restricted Accounts and Funds	\$0	\$800,000	\$1,600,000
Total Revenues	\$0	\$3,300,000	\$6,500,000

Enactment of this legislation may increase sales tax revenue by \$3.3 million in FY 2020 and \$6.5 million in FY 2021. Approximately 76 percent of this would go to the General Fund.

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	\$3,300,000	\$6,500,000

#### Local Government

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

Enactment of this legislation may increase revenue to local governments by \$1.4 million in FY 2020 and \$2.8 million in FY 2021.

#### Individuals & Businesses

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

Enactment of this legislation may increase the sales tax liability of individuals and businesses by \$4.7 million in FY 2020 and \$9.3 million in FY 2021.

#### Regulatory Impact

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

Enactment of this legislation could result in a medium increase in 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.