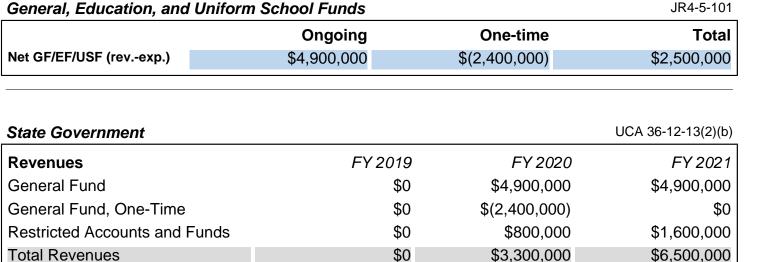
2019/02/20 14:45, Lead Analyst: Thomas E. Young Attorney: AVA

Fiscal Note S.B. 168 2019 General Session Sales and Use Tax Revisions by Bramble, C.



| 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 r | not materially impact sta | te expenditures. | |
| | FY 2019 | FY 2020 | FY 2021 |
| Net All Funds | \$0 | \$3.300.000 | \$6.500.000 |

\$3,300,000

Enactment of this legislation may increase sales tax revenue by \$3.3 million in FY 2020 and \$6.5

Local Government

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

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

Enactment of this legislation could result in a medium increase in the regulatory burden for Utah residents or businesses.

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

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



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

\$6,500,000

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.