



Fiscal Note
S.B. 168 2nd Sub. (Salmon)
 2019 General Session
 Sales and Use Tax Revisions
 by Bramble, C. (Bramble, Curtis.)



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

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.