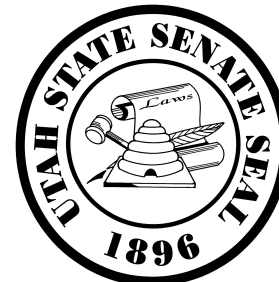




**Fiscal Note**  
**H.B. 56 1st Sub. (Buff)**  
 2020 General Session  
 Fuel Sales Tax Amendments  
 by Shipp, R. (Fillmore, Lincoln.)



**General, Education, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$0	\$0

**State Government**

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

Revenues	FY 2020	FY 2021	FY 2022
General Fund, One-time	\$0	\$0	\$(253,300)
Restricted Accounts (FN Only)	\$0	\$0	\$(80,000)
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(333,300)</b>

Enactment of this legislation could reduce state sales tax revenue by \$333,300 (\$253,300 General Fund and \$80,000 earmarks) one-time in FY 2022 as a result of the sales tax exemption extension.

Expenditures	FY 2020	FY 2021	FY 2022
Total Expenditures	\$0	\$0	\$0

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

	FY 2020	FY 2021	FY 2022
<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(333,300)</b>

**Local Government**

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

Enactment of this bill could reduce local sales tax revenue by \$166,700 one-time in FY 2022.

**Individuals & Businesses**

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

Enactment of this bill could save eligible companies \$500,000 one-time in FY 2022.

**Regulatory Impact**

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

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

**Performance Note**

JR4-2-404

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.