



**Fiscal Note**  
**H.B. 280 2nd Sub. (Gray)**  
2020 General Session  
Transient Room Tax Provisions  
by Albrecht, C. (Albrecht, Carl.)



**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
Total Revenues	\$0	\$0	\$0
Enactment of this legislation likely will not materially impact state revenue.			
Expenditures	FY 2020	FY 2021	FY 2022
Sales and Use Tax Admin Fees (GFR)	\$0	\$264,000	\$264,000
Total Expenditures	\$0	\$264,000	\$264,000
This bill appropriates \$264,000 ongoing in FY 2021 from the Sales and Use Tax Administration Account to the Tax Commission for staff support to improve compliance and remittance.			
Net All Funds	FY 2020	FY 2021	FY 2022
	\$0	\$(264,000)	\$(264,000)

**Local Government**

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

Enactment of this bill would allow 6 cities to continue charging an additional transient room tax of 0.5% for up to 25 years, an estimated continued annual benefit of \$908,000.
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**Individuals & Businesses**

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

By extending the timeframe in which cities may continue charging an additional transient room tax of 0.5% for up to 25 years, enactment of this legislation could result in a continued impact on individuals and businesses of an estimated \$908,000 annually.
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**Regulatory Impact**

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

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