



## Fiscal Note

### S.B. 41

2020 General Session  
Sales and Use Tax Modifications  
by Winterton, R.



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

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(30,248,000)	\$26,980,000	\$(3,268,000)

#### State Government

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

Revenues	FY 2020	FY 2021	FY 2022
General Fund	\$0	\$(30,248,000)	\$(30,248,000)
General Fund, One-time	\$0	\$26,980,000	\$17,252,000
Restricted Accounts (FN Only)	\$0	\$(1,032,000)	\$(4,104,000)
Total Revenues	\$0	\$(4,300,000)	\$(17,100,000)

Enactment of this bill may reduce state sales tax revenue by \$4.3 million in FY 2021, \$17.1 million in FY 2022, \$30.4 million in FY 2023, and \$39.8 million in FY 2024. Approximately 76% of this goes to the General Fund, with the remainder earmarked for other purposes.

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
Net All Funds	\$0	\$(4,300,000)	\$(17,100,000)

#### Local Government

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

Enactment of this bill may reduce local sales tax revenue by \$1.4 million in FY 2021, \$5.7 million in FY 2022, \$10.1 million in FY 2023, and \$13.3 million in FY 2024.

#### Individuals & Businesses

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

Enactment of this bill may reduce eligible entities' sales tax burden by \$5.7 million in FY 2021, \$22.8 million in FY 2022, \$40.5 million in FY 2023, and \$53.1 million in FY 2024.

#### Regulatory Impact

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

Enactment of this legislation likely will not change 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.