



## Fiscal Note

### S.B. 216

2020 General Session  
Recreational Vehicle Tax Amendments  
by Okerlund, R.



#### 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)	\$73,000	\$0	\$0
Total Expenditures	\$73,000	\$0	\$0
Enactment of this bill may cost the Tax Commission \$73,000 one-time in FY 2020 from the Tax Commission's Administrative Charge Account for programming changes.			
Net All Funds	FY 2020	FY 2021	FY 2022
	\$(73,000)	\$0	\$0

#### Local Government

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

Depending upon the actions of county legislative bodies, enactment of this bill may increase revenue to local governments by up to \$2.6 million annually beginning in FY 2021.

#### Individuals & Businesses

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

Should all eligible counties impose the new tax, enactment of this bill may increase the tax burden of individuals by up to \$2.6 million annually beginning in FY 2021.

#### 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.