



## Fiscal Note

### H.B. 204

2021 General Session  
Feminine Hygiene Products Tax  
Amendments  
by Spendlove, R.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(1,342,500)	\$157,500	\$(1,185,000)

#### State Government

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

Revenues	FY 2021	FY 2022	FY 2023
General Fund	\$0	\$(1,342,500)	\$(1,342,500)
General Fund, One-time	\$0	\$157,500	\$0
Restricted Accounts (FN Only)	\$0	\$(395,000)	\$(447,500)
Total Revenues	\$0	\$(1,580,000)	\$(1,790,000)

Enactment of this legislation could reduce total state sales tax revenue by \$1,580,000 in FY 2022 and \$1,790,000 in FY 2023. Approximately \$1,342,500 (75%) of the total impacts would be to the General Fund and the remaining \$447,500 (25%) to sales tax earmarks in FY 2023. In FY 2022 the revenue loss is estimated at \$1,185,000 General Fund and \$395,000 sales tax earmarks.

Expenditures	FY 2021	FY 2022	FY 2023
Total Expenditures	\$0	\$0	\$0

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

	FY 2021	FY 2022	FY 2023
Net All Funds	\$0	\$(1,580,000)	\$(1,790,000)

#### Local Government

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

Enactment of this legislation could reduce local option sales tax revenues by \$790,000 in FY 2022 and \$890,000 in FY 2023.

#### Individuals & Businesses

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

Enactment of this bill could would save taxpayers that purchase feminine hygiene products approximately \$2,370,000 in FY 2022 and \$2,680,000 in FY 2023 in sales and use tax.

#### Regulatory Impact

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

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.