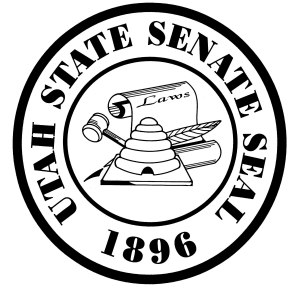




Fiscal Note
S.B. 88 2nd Sub. (Salmon)
2021 General Session
Local Option Sales Tax Distribution
Amendments
by Fillmore, L. (Fillmore, Lincoln.)



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 2021 | FY 2022 | FY 2023 |
|---|---------|---------|---------|
| Total Revenues | \$0 | \$0 | \$0 |
| Enactment of this legislation likely will not materially impact state revenue. | | | |
| Expenditures | FY 2021 | FY 2022 | FY 2023 |
| Total Expenditures | \$0 | \$0 | \$0 |
| Enactment of this legislation likely will not materially impact state expenditures. | | | |
| Net All Funds | FY 2021 | FY 2022 | FY 2023 |
| | \$0 | \$0 | \$0 |

Local Government

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

| |
|--|
| Enactment of this legislation might shift allocation of Zoo, Arts, and Parks tax revenue among jurisdictions within a county, but the amount of those redistributions cannot be determined at this time. The net impact would be zero. |
|--|

Individuals & Businesses

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

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|--|
| Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses. |
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Regulatory Impact

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

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|--|
| 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.