



Fiscal Note
S.B. 132 2nd Sub. (Salmon)
 2021 General Session
 Child Care Center Sales Tax Exemption
 by Fillmore, L. (Spendlove, Robert.)



General, Education, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$(263,000)	\$(263,000)

State Government

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

Revenues	FY 2021	FY 2022	FY 2023
General Fund, One-time	\$0	\$(263,000)	\$(263,000)
Restricted Accounts (FN Only)	\$0	\$(88,000)	\$(88,000)
Total Revenues	\$0	\$(351,000)	\$(351,000)

Enactment of this bill may reduce one-time sales tax revenue by \$351,000 annually in FY 2022 through FY 2026, of which approximately \$263,000 would go to the General Fund and \$88,000 would be earmarked.

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	\$(351,000)	\$(351,000)

Local Government

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

Enactment of this bill may reduce revenue to local governments by \$174,000 annually.

Individuals & Businesses

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

An estimated 24 owners of new child care centers annually may see reduced sales tax liability of approximately \$22,000 each, for an aggregate total reduction of \$525,000.

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.