



**Fiscal Note**  
**H.B. 101 1st Sub. (Buff)**  
2023 General Session  
Food Sales Tax Amendments  
by Rohner, J. (Schultz, Mike.)



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(165,000,000)	\$165,000,000	\$0

**State Government**

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

Revenues	FY 2023	FY 2024	FY 2025
General Fund	\$0	\$(165,000,000)	\$(165,000,000)
General Fund, One-time	\$0	\$165,000,000	\$99,000,000
Transportation Investment Fund of 2005	\$0	\$0	\$(17,000,000)
Restricted Accounts (FN Only)	\$0	\$0	\$(800,000)
Total Revenues	\$0	\$0	\$(83,800,000)

Enactment of this bill could reduce state sales tax revenue by approximately \$83.8 million in FY 2025 and \$211.1 million ongoing beginning in FY 2026 should a constitutional amendment on public education funding pass. State revenue impacts would be to the General Fund (\$165. million ongoing), the Transportation Investment Fund (\$44 million ongoing), and the Outdoor Adventure Infrastructure Restricted Account (\$2.1 million ongoing).

Expenditures	FY 2023	FY 2024	FY 2025
Total Expenditures	\$0	\$0	\$0

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

	FY 2023	FY 2024	FY 2025
Net All Funds	\$0	\$0	\$(83,800,000)

**Local Government**

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**Individuals & Businesses**

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

Enactment of this bill would impact taxpayers' sales tax liability on food and food ingredients purchases. Under this bill, a household that spends \$6,000 annually on food/food ingredients would see tax savings of approximately \$105 per year. In total, it is estimated that changes in this bill would decrease sales tax liability for taxpayers by approximately \$83.8 million in FY 2025 and \$211.1 million in FY 2026 should this bill become effective. Impacts will vary by household depending on the amount of expenditures on food and food ingredients.

**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 Evaluation**

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

**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.