



# Fiscal Note H.B. 392

2023 General Session  
Rural County Health Care Facilities Tax  
Amendments  
by Elison, J.



## General, Income Tax, and Uniform School Funds

JR4-4-101

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

## State Government

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

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

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

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

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

Net All Funds	FY 2023	FY 2024	FY 2025
	\$0	\$0	\$0

## Local Government

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

Enactment of this bill would allow second class counties that have a national park and two or more state parks within their boundaries to impose a rural county health care facilities sales and use tax. Should all eligible counties choose to impose this tax, then local tax revenues could increase by up to \$64 million annually.

## Individuals & Businesses

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

Enactment of this bill could increase the sales tax rate up to 1 percent in eligible counties which could increase tax liability for taxpayers within those counties by up to \$64 million annually.

## 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.