



Fiscal Note
H.B. 500 1st Sub. (Buff)
2023 General Session
County Sales Tax Amendments
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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	\$0	\$0	\$0

Local Government

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

Enactment of this legislation would allow counties to change certain distributions of county option sales and use tax revenue. In FY2022, approximately \$5.8 million was collected from this local option tax. Some portions of these revenues may be distributed and expended differently under this bill. Impacts are unknown, but will depend on which distribution option each county elects to receive, if they are in compliance with certain requirements, and if/which/when additional counties choose to impose this tax in the future.

Additionally, this bill expands which counties may impose a local option tax by allowing certain counties that do not have a public transit district within the boundary of the county to impose the tax. To the extent that this causes counties that otherwise would not have to impose this tax, this change may increase local tax revenues. Impacts are unknown, but will depend on if/when/which counties impose this tax due to this change.

Individuals & Businesses

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

This bill expands which counties may impose a local option tax by allowing certain counties that do not have a public transit district within the boundary of the county to impose the tax. To the extent that this causes counties, that otherwise would not have to impose this tax, this change would add an additional sales tax rate of .2% in those counties. Impacts are unknown, but will depend of if/when/which counties impose this tax due to this change.

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.