



**Fiscal Note**  
**S.B. 279 1st Sub. (Green)**  
 2023 General Session  
 Sales Tax Modifications  
 by Weiler, T. (Weiler, Todd.)



**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)

To the extent that the additional options in this bill incentivize cities to impose or reauthorize this local option tax, this bill may impact revenues. Impacts are unknown but would depend on if/when/which cities choose to impose or reauthorize this tax because of the added options in this bill.

**Individuals & Businesses**

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

To the extent that the additional options in this bill incentivize cities to impose or reauthorize this local option tax, this bill may add an additional sales tax rate of 0.1% in impacted cities. Impacts are unknown but would depend on if/when/which cities choose to impose or reauthorize this tax because of the added options in this bill.

**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.