



**Fiscal Note**  
**H.B. 113 1st Sub. (Buff)**  
2024 General Session  
Rural County Jail Facilities Tax - As  
Amended  
by Shipp, R. (Shipp, Rex.)



**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 2024	FY 2025	FY 2026
Total Revenues	\$0	\$0	\$0
Enactment of this legislation likely will not materially impact state revenue.			
Expenditures	FY 2024	FY 2025	FY 2026
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 could increase sales tax revenue for the Class 3-6 counties in the State if a county chooses to implement the new tax. Revenues would vary county by county with an average maximum revenue available to the counties of \$3,200,000. If all eligible counties implement the full rate, total county revenue could increase by \$77.3 million.

**Individuals & Businesses**

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

Enactment of this legislation could require businesses and individuals in rural counties that choose to implement this tax an additional 0.4% in tax on sales and services.

**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.