



Fiscal Note

H.B. 236

2024 General Session
Sales and Use Tax Modifications
by Stenquist, 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 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	FY 2024	FY 2025	FY 2026
	\$0	\$0	\$0

Local Government

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

Enactment of this bill may increase local government revenues for rural counties that choose to impose the tax on prepared food from convenience stores. Should all rural counties choose to impose this tax at a 1% rate, then it would generate approximately \$607,000 in revenue annually.

Individuals & Businesses

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

Enactment of this bill would add a tax of up to 1% on prepared food purchased from convenience stores in rural counties that choose to impose this tax. In total, if all rural counties choose to impose this tax at a 1% rate, then taxpayers would pay additional tax of approximately \$607,000 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.