

Fiscal Note H.B. 236 2024 General Session Sales and Use Tax Modifications by Stenquist, J.



General, Income Tax, an	I, Income Tax, and Uniform School Funds JR4-4-101			
	Ongoing	One-time	Total	
Net GF/ITF/USF (revexp.)	\$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	actment 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.					
	FY 2024	FY 2025	FY 2026		
Net All Funds	\$0	\$0	\$0		

Local Government

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

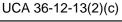
Enactment of this bill would add a tax of up to 1% on prepared food purchased from convenience stores in rural counties that choose to impose this tax. In total, if all rural counties choose to impose this tax at a 1% rate, then taxpayers would pay additional tax of approximately \$607,000 annually.

Regulatory Impact

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

Performance Evaluation

This bill does not create a new program or significantly expand an existing program.



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

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

JR1-4-601

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.