



Fiscal Note

H.B. 442

2024 General Session
Local Option Sales Tax Amendments
by Elison, 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)

To the extent that this bill causes political subdivisions in Washington County to choose to impose the emergency services tax where the county would not have imposed the rural county health care facilities tax, then enactment of this bill may increase local government revenues. If the new tax is imposed in all areas within Washington county then it is estimated that the tax would generate approximately \$59.8 million annually.

Individuals & Businesses

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

Taxpayers in areas where the new emergency services tax is imposed would pay additional sales tax on taxable purchases (less grocery food) at a rate of up to 1%. If the new tax is imposed in all areas within Washington County then it is estimated that the tax would increase liability for taxpayers by approximately \$59.8 million 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.

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.