



**Fiscal Note**  
**H.B. 558 1st Sub. (Buff)**  
 2024 General Session  
 Transient Room Tax Revisions  
 by Birkeland, K. (Kohler, Michael.)



**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)

Assuming cities of the fifth class with a population between 1,000 and 10,000 that are currently imposing the municipal transient room tax raise the rate by the full 1%, enactment of this legislation could increase local government revenues in aggregate by up to \$7,100,000 annually for 45 cities.

**Individuals & Businesses**

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

Enactment of this legislation could increase the municipal transient room tax rate by 1% in cities of the fifth class with population between 1,000 and 10,000 for eligible purchases. In aggregate, this legislation could increase amounts paid by transient room taxpayers in those 45 cities by up to \$7,100,000 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.