



# Fiscal Note

## S.B. 87

2024 General Session  
Motor Vehicle Rental Tax Amendments  
by Wilson, C.



### 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
Marda Dillree Corridor Preservation Fund	\$0	\$8,700,000	\$10,200,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$8,700,000</b>	<b>\$10,200,000</b>

Enactment of this legislation could increase state revenues to the Marda Dillree Corridor Preservation Fund by \$8.7 million in FY 2025 and \$10.2 million in FY 2026.

Expenditures	FY 2024	FY 2025	FY 2026
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation likely will not materially impact state expenditures.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	<b>\$0</b>	<b>\$8,700,000</b>	<b>\$10,200,000</b>

### Local Government

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

### Individuals & Businesses

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

Enactment of this legislation could increase the taxes paid by consumers of short-term vehicle rentals by \$8.7 million in FY 2024 and \$10.2 million in FY 2025 due to the increased tax rate.

### 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.