



**Fiscal Note**  
**H.B. 262 1st Sub. (Buff)**  
 2018 General Session  
 Hygiene Tax Act  
 by Duckworth, S. (Duckworth, Susan.)



**General, Education, and Uniform School Funds**

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$630,000	\$(132,000)	\$498,000

**State Government**

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

Enactment of this bill could increase state sales tax revenue by approximately \$458,000 in FY 2019 (the GF is estimated to increase by approximately \$498,000, while earmarks decrease by \$41,000) and \$593,000 in FY 2020 (the GF is estimated to increase by approximately \$630,000, while earmarks decrease by \$37,000).

Revenues	FY 2018	FY 2019	FY 2020
General Fund	\$0	\$630,000	\$630,000
General Fund, One-Time	\$0	\$(132,000)	\$0
Restricted Accounts and Funds	\$0	\$(40,000)	\$(37,000)
<b>Total Revenues</b>	<b>\$0</b>	<b>\$458,000</b>	<b>\$593,000</b>

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

Expenditures	FY 2018	FY 2019	FY 2020
Total Expenditures	\$0	\$0	\$0

<b>Net All Funds</b>	<b>\$0</b>	<b>\$458,000</b>	<b>\$593,000</b>
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**Local Government**

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

Enactment of this bill could reduce local option sales tax revenues by \$1.8 million in FY 2019 and \$2.3 million in FY 2020.

**Individuals & Businesses**

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

Enactment of this bill could benefit users of products exempted by this bill. It is estimated that these individuals would save \$5.8 million in FY 2019 and \$7.3 million in FY 2020 in sales and use tax. Conversely, all taxpayers would pay more due to the increase in the general sales tax rate. It is estimated that taxpayers would pay approximately \$4.5 million more in FY 2019 and \$5.6 million more in FY 2020 due to the .01% increase. Overall impacts will vary by household depending on the mix of purchases between products exempted by this bill and other purchases taxed at the general state sales tax rate.

**Regulatory Impact**

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

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

**Performance Note**

JR4-2-404

No performance note required for this bill

**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.