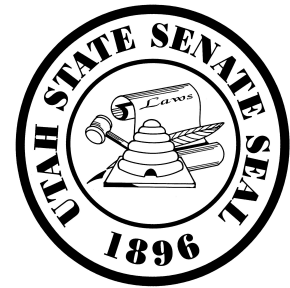




**Fiscal Note**  
**H.B. 302 1st Sub. (Buff)**  
 2017 General Session  
 Modifications to Tax  
 by Briscoe, J. (Briscoe, Joel.)



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

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(1,407,300)	\$1,273,100	\$(134,200)

**State Government**

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

Enactment of this bill may increase earmarked sales tax revenue by \$14,056,000 in FY 2018 and \$43,467,000 annually thereafter.

Revenues	FY 2017	FY 2018	FY 2019
Designated Sales Tax	\$0	\$14,056,000	\$43,467,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$14,056,000</b>	<b>\$43,467,000</b>

Enactment of this bill may cost the Tax Commission \$134,200 in FY 2018 and \$1,407,300 annually beginning in FY 2019 for additional auditing staff and updates to systems, forms, instructions, and training.

Expenditures	FY 2017	FY 2018	FY 2019
General Fund	\$0	\$1,407,300	\$1,407,300
General Fund, One-Time	\$0	\$(1,273,100)	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$134,200</b>	<b>\$1,407,300</b>

<b>Net All Funds</b>	<b>\$0</b>	<b>\$13,921,800</b>	<b>\$42,059,700</b>
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**Local Government**

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

Enactment of this bill does not affect local government sales tax revenue because it exempts the newly taxed services from local sales tax.

**Individuals & Businesses**

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

Enactment of this bill imposes a new sales tax on services and lowers the overall sales tax rate. For an individual or businesses making \$100,000 in non-service sales tax purchases, the bill reduces the tax liability by \$1,320 annually. For an individual or business making \$100,000 in service purchases, the bill increases the sales tax liability by \$3,380.

**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.