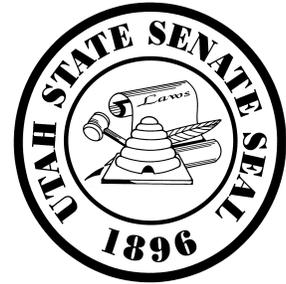




# Fiscal Note

## H.B. 367

2017 General Session  
Local Option Sales and Use Tax  
Modifications  
by Daw, B.



### General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$0	\$0

### State Government

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

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

Revenues	FY 2017	FY 2018	FY 2019
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2017	FY 2018	FY 2019
Total Expenditures	\$0	\$0	\$0

<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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### Local Government

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

Enactment of this legislation could increase local sales tax revenue statewide by \$40.5 million annually, beginning in FY 2018, if the local option sales tax is imposed by all of the eligible entities.

### Individuals & Businesses

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

Enactment of this legislation could increase the cost of taxable goods and services for individuals and businesses by 0.1 percent beginning in FY 2018. A family earning \$50,000 per year that spends approximately \$20,000 per year on taxable items would expect to see an increase in sales tax of \$20 per year.

### 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.