



Fiscal Note

H.B. 500

2023 General Session
 County Sales Tax Amendments
 by Christofferson, K.



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 2023	FY 2024	FY 2025
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2023	FY 2024	FY 2025
Sales and Use Tax Admin Fees (GFR)	\$30,800	\$0	\$0
Total Expenditures	\$30,800	\$0	\$0

Enactment of this legislation could cost the Tax Commission approximately \$30,800 one-time from the State Tax Commission Administrative Charge Account in FY2023 for system programming costs.

	FY 2023	FY 2024	FY 2025
Net All Funds	\$(30,800)	\$0	\$0

Local Government

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

Enactment of this legislation would allow counties to change certain distributions of county option sales and use tax revenue. In FY2022, approximately \$5.8 million was collected from this local option tax. Some portions of these revenues may be distributed and expended differently under this bill. Impacts are unknown, but will depend on which distribution option each county elects to receive, if they are in compliance with certain requirements, and if/which/when additional counties choose to impose this tax in the future.

Individuals & Businesses

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

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

Regulatory Impact

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

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

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.