



Fiscal Note
S.B. 1005
2025 First Special Session
Local Option Sales Tax Amendments
by Owens, Derrin R.



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 2025	FY 2026	FY 2027
Total Revenues	\$0	\$0	\$0
Enactment of this legislation likely will not materially impact state revenue.			
Expenditures	FY 2025	FY 2026	FY 2027
State Tax Commission	\$0	\$7,800	\$0
Administrative Charge Account (GFR), One-time			
Total Expenditures	\$0	\$7,800	\$0
Enactment of this legislation could cost the Tax Commission \$7,800 one-time from the State Tax Commission Administrative Charge Account in Fiscal Year 2026 for programming changes and staff time.			
Net All Funds	FY 2025	FY 2026	FY 2027
	\$0	\$(7,800)	\$0

Local Government

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

To the extent that political subdivisions within Washington County choose to impose the emergency services tax, enactment of this legislation may increase revenues to local government. If the new tax is imposed at the full rate of 1% in all areas within Washington County, it could generate approximately \$62.9 million in total revenue annually.

Individuals & Businesses

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

To the extent that political subdivisions within Washington County choose to impose the emergency services tax, enactment of this legislation may result in additional sales tax paid on taxable purchases at a rate of up to 1%. If the new tax is imposed at the full rate in all areas within Washington County, it could increase sales tax paid by businesses and individuals by approximately \$62.9 million in aggregate annually.

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 explanations 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 explanation is not an appropriation. The Legislature decides appropriations separately.