



Fiscal Note

H.B. 231

2026 General Session
 Restaurant Tax Repeal Amendments
 by Thurston, Norman 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 2026	FY 2027	FY 2028
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2026	FY 2027	FY 2028
State Tax Commission	\$0	\$46,500	\$0
Administrative Charge Account (GFR), One-time			
Total Expenditures	\$0	\$46,500	\$0

Enactment of this legislation could cost the Tax Commission \$46,500 one-time in FY 2027 from the State Tax Commission Administrative Charge Account for programming and system testing.

	FY 2026	FY 2027	FY 2028
Net All Funds	<u>\$0</u>	<u>\$(46,500)</u>	<u>\$0</u>

Local Government

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

Enactment of this legislation could increase or decrease a county's revenue, depending on its tax base, and in aggregate could decrease local revenue by approximately \$680,000 as a result of the shifts between taxable bases within counties.

Individuals & Businesses

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

Taxpayers may see either an increased or decreased tax liability depending on the volume of their purchases within the two tax bases and their relative rates. In aggregate taxpayers are expected to pay approximately \$680,000 less in taxes.

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 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.