



Fiscal Note
1st Sub. S.B. 162 (Green)
2026 General Session
Online Sales Tax Amendments
by Wilson, Chris H.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$3,400,000	\$(1,000,000)	\$2,400,000

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$1,343,000	\$1,343,000
Transportation Investment Fund of 2005, One-time	\$0	\$(316,000)	\$0
General Fund	\$0	\$3,400,000	\$3,400,000
General Fund, One-time	\$0	\$(1,000,000)	\$0
Restricted Revenue	\$0	\$357,000	\$357,000
Restricted Revenue, One-time	\$0	\$(84,000)	\$0
Total Revenues	\$0	\$3,700,000	\$5,100,000

Enactment of this legislation could increase state sales tax revenue to the General Fund by approximately \$2.4 million in FY 2027 and \$3.4 million beginning in FY 2028 and increase aggregate state sales tax earmarks by approximately \$1.3 million in FY 2027 and \$1.7 million beginning in FY 2028 resulting from taxes on additional online transactions.

Expenditures	FY 2026	FY 2027	FY 2028
Total Expenditures	\$0	\$0	\$0

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

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$3,700,000	\$5,100,000

Local Government

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

Enactment of this legislation could increase sales tax revenue among local governments, in aggregate, by approximately \$1.9 million in FY 2027 and approximately \$2.7 million in FY 2028, resulting from taxes collected on additional online transactions; impacts will vary by locality.

Individuals & Businesses

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

Enactment of this legislation could increase sales taxes paid by businesses and individuals, in aggregate, by approximately \$5.6 million in FY 2027 and approximately \$7.8 million in FY 2028, resulting from taxes on additional online transactions; individual impacts will vary.

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.