



Fiscal Note

S.B. 203

2026 General Session
 Local Option Sales Tax Amendments
 by Stevenson, Jerry W.



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	\$3,900	\$0
Administrative Charge Account (GFR), One-time			
Total Expenditures	\$0	\$3,900	\$0

Enactment of this legislation could cost the Tax Commission \$3,900 one-time from the State Tax Commission Administrative Charge Account in Fiscal Year 2027 for programming changes and staff time.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(3,900)	\$0

Local Government

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

To the extent that cities or towns within Davis 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 0.33% in all cities and towns within Davis County which currently include Antelope Island State Park in their emergency services geographic response area, it could generate approximately \$1.53 million in total tax revenue annually.

Individuals & Businesses

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

To the extent that cities or towns within Davis County choose to impose the emergency services tax, enactment of this legislation may increase sales taxes paid by businesses and individuals. If the new tax is imposed at the full rate of 0.33% in all cities and towns within Davis County which currently include Antelope Island State Park in their emergency services geographic response area, it could result in approximately \$1.53 million in total tax paid annually; individual impacts would 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.