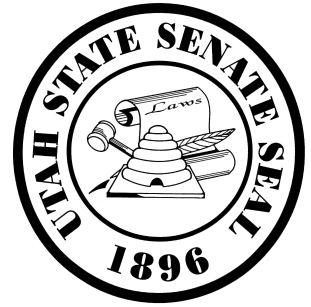




**Fiscal Note**  
**1st Sub. S.B. 223 (Green)**  
2026 General Session  
Sales and Use Tax Exemptions  
Modifications  
by Vickers, Evan J.



**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 could result in an estimated \$11.6 million in forgone sales tax revenue to state funds, with approximately \$7.66 million from the General Fund and \$3.94 million from various earmarks annually, beginning in FY 2028.			
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	\$0	\$0

**Local Government**

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

Enactment of this legislation could result in an estimated \$5.8 million, in aggregate, in forgone sales tax revenue to local governments annually beginning in FY 2028; impacts will vary by locality.
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**Individuals & Businesses**

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

Enactment of this legislation could result in an estimated \$17.4 million in total sales taxes not paid by businesses and individuals which otherwise would have been paid beginning in FY 2028; individual impacts will vary.
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**Regulatory Impact**

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

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

JR1-4-601

This bill does not create a new program or significantly expand an existing program.
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## 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.