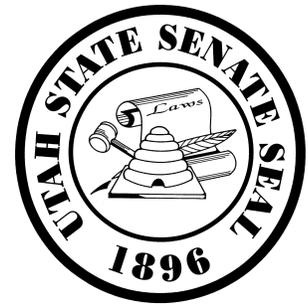




**Fiscal Note**

**S.B. 289**

2026 General Session  
 Local Sales Tax Distribution Amendments  
 by Blouin, Nate



**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	\$7,800	\$0	\$0
Administrative Charge Account (GFR), One-time			
Total Expenditures	\$7,800	\$0	\$0

Enactment of this legislation could cost the Tax Commission an estimated \$7,800 one-time from the State Tax Commission Administrative Charge Account in FY 2026 for tax system programming changes and updates to related forms, instructions, and processes.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(7,800)</b>	<b>\$0</b>	<b>\$0</b>

**Local Government**

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

Enactment of this legislation is estimated to result in no overall change in the aggregate amount of local option sales tax revenue among local governments, however it could result in a significant change in the relative distribution of such revenue for any given locality beginning in FY 2027. It is estimated that 94 local governments would receive an increase in local sales tax revenue, up to \$31.4 million more for a single entity; it is also estimated that 224 local governments would receive a decrease in local sales tax revenue, as much as \$7.1 million less for a single entity; impacts will vary for every given entity.

**Individuals & Businesses**

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

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

**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.