



Fiscal Note
S.B. 13
 2019 General Session
 Income Tax Domicile Amendments
 by Bramble, C.



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$0	\$0

State Government

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

Revenues	FY 2019	FY 2020	FY 2021
Total Revenues	\$0	\$0	\$0

By narrowing the definition of resident individual, the bill may reduce revenue to the Education Fund. For every 100 affected individuals, the revenue decrease is \$156,000. The total amount of revenue impact is unknown.

Expenditures	FY 2019	FY 2020	FY 2021
Total Expenditures	\$0	\$0	\$0

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

Net All Funds	FY 2019	FY 2020	FY 2021
	\$0	\$0	\$0

Local Government

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

Local governments may incur costs related to postage and tracking of the residential exemption.

Individuals & Businesses

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

Enactment of this bill may result in a property tax increase for individuals losing a residential exemption and a decrease for all other individuals. The bill narrows the definition of resident individual for income tax purposes, which may reduce certain individuals' income tax burden. For an average tax filer that switches from being classified as a resident to a non-resident, the average difference is \$1,560.

Regulatory Impact

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

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

No performance note required for this bill

Notes on Notes

Fiscal notes 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 note is not an appropriation. The Legislature decides appropriations separately.