



**Fiscal Note  
HJR012**

2019 General Session  
Joint Resolution Directing Tax Review  
Commission to Study Tax Incentives  
by Christofferson, K.



**General, Education, and Uniform School Funds**

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$(19,000)	\$(19,000)

**State Government**

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

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

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

Expenditures	FY 2019	FY 2020	FY 2021
General Fund, One-Time	\$0	\$19,000	\$0
Total Expenditures	\$0	\$19,000	\$0

Enactment of this legislation could cost \$19,000 from the General Fund one-time in FY 2020 to conduct the study, distributed as follows: House \$4,700, Senate \$4,700 and Legislative Research and General Council \$9,600. Costs can be absorbed within existing budgets.

Net All Funds	FY 2019	FY 2020	FY 2021
	\$0	\$(19,000)	\$0

**Local Government**

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**Individuals & Businesses**

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

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)(e)

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

**Performance Note**

JR4-2-404

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.