



**Fiscal Note**  
**S.B. 104 2nd Sub. (Salmon)**  
 2021 General Session  
 Tax Levy for Animal Control  
 by Weiler, T. (Weiler, Todd.)



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

JR4-4-101

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

**State Government**

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

Revenues	FY 2021	FY 2022	FY 2023
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2021	FY 2022	FY 2023
Total Expenditures	\$0	\$0	\$0

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

Net All Funds	FY 2021	FY 2022	FY 2023
	\$0	\$0	\$0

**Local Government**

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

To the extent that counties levy increased property taxes for animal welfare services, enactment of this legislation could result in increased property tax collections beginning in FY 2023. If all eligible counties were to levy the maximum permissible rate in this legislation, annual collections could increase by approximately \$39 million in aggregate; if all eligible counties were to levy a rate proportional to their approximate current outlay on animal welfare services, annual collections could increase by approximately \$12 million in aggregate.

**Individuals & Businesses**

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

To the extent that counties levy increased property taxes for animal welfare services, enactment of this legislation could result in increased property tax burdens for businesses and individuals, beginning in FY 2023. If all eligible counties were to levy the maximum permissible rate in this legislation, aggregate property tax burden for businesses and individuals could increase by approximately \$39 million annually; if all eligible counties were to levy a rate proportional to their approximate current outlay on animal welfare services, aggregate property tax burden for businesses and individuals could increase by approximately \$12 million annually.

**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 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.