



**Fiscal Note**  
**S.B. 259**

2023 General Session  
Department of Agriculture and Food  
Amendments  
by Owens, D.



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(1,400)	\$(1,400)

**State Government**

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

Revenues	FY 2023	FY 2024	FY 2025
New Account Created By Bill (FN Only)	\$0	\$1,960,800	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$1,960,800</b>	<b>\$0</b>

Enactment of this legislation could increase transfers by \$1,920,800 one-time from the Resource Conservation line item to the newly created LeRay McAllister Critical Land Conservation Program Account. This legislation may also increase revenues to the newly created Agriculture Conservation Easement Account by \$40,000 one-time in FY 2024 from conservation stewardship fees.

Expenditures	FY 2023	FY 2024	FY 2025
General Fund, One-time	\$0	\$1,400	\$0
Transfers	\$0	\$1,920,800	\$0
New Account Created By Bill (FN Only)	\$0	\$1,960,800	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$3,883,000</b>	<b>\$0</b>

Enactment of this legislation could cost the Division of Finance \$1,400 one-time from the General Fund in FY 2024 to create the Agriculture Conservation Easement Account and the LeRay McAllister Critical Land Conservation Program Account. Enactment of this legislation could also transfer \$1,920,800 one-time in FY 2024 from the Resource Conservation line item into the newly created LeRay McAllister Critical Land Conservation Program Account for program activities. Lastly, this legislation could increase expenditures from the newly created Agriculture Conservation Easement Account by \$40,000 one-time in FY 2024 to monitor conservation easement compliance.

	FY 2023	FY 2024	FY 2025
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(1,922,200)</b>	<b>\$0</b>

**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)(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 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.