



**Fiscal Note**  
**S.B. 235 1st Sub. (Green)**  
 2018 General Session  
 Homeless Shelter Funding Amendments  
 by Davis, G. (Davis, Gene.)



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

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(13,200)	\$0	\$(13,200)

**State Government**

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

Enactment of this bill may place local sales tax revenue in the newly created Homeless Shelter Cities Mitigation Restricted Account, amounting to \$2.5 million in FY 2019 and \$5.0 million in FY 2020.

Revenues	FY 2018	FY 2019	FY 2020
New Account Created By Legislation	\$0	\$2,500,000	\$5,000,000
Total Revenues	\$0	\$2,500,000	\$5,000,000

Enactment of this bill appropriates \$2,500,000 one-time in FY 2019 from the newly created Homeless Shelter Cities Mitigation Restricted Account to eligible municipalities. The bill may cost the Department of Workforce Services \$13,200 ongoing from the General Fund for administration of the program.

Expenditures	FY 2018	FY 2019	FY 2020
General Fund	\$0	\$13,200	\$13,200
New Account Created By Legislation	\$0	\$2,500,000	\$0
Total Expenditures	\$0	\$2,513,200	\$13,200

<b>Net All Funds</b>	<b>\$0</b>	<b>\$(13,200)</b>	<b>\$4,986,800</b>
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**Local Government**

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

Enactment of this bill may shift \$2.5 million in FY 2019 and \$5 million in FY 2020 from local entities' General Fund to the State's newly created Homeless Shelter Cities Mitigation Restricted Account. Select cities may see an allocation from this fund for homeless mitigation costs. Should local entities opt for a sales tax increase instead of the redistribution, local entities may see an increase in revenue \$2.5 million in FY 2019 and \$7.4 million in FY 2020.

**Individuals & Businesses**

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

Should local entities opt for a sales tax increase instead of the redistribution, individuals and businesses may see an increase in their sales tax burden by \$2.5 million in FY 2019 and \$7.4 million in FY 2020.

**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.