



**Fiscal Note**  
**S.B. 26 1st Sub. (Green)**  
 2019 General Session  
 Governmental Nonprofit Corporation Act  
 Amendments  
 by Henderson, D. (Henderson, Deidre.)



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

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(5,300)	\$(16,800)	\$(22,100)

**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	\$0	\$5,300	\$5,300
General Fund, One-Time	\$16,800	\$0	\$0
Total Expenditures	\$16,800	\$5,300	\$5,300

Enactment of this legislation could cost the State Auditor's Office \$16,800 one-time from the General Fund in FY 2019 to develop the required training, and \$5,300 ongoing from the General Fund beginning in FY 2020 to provide the training and annually update the content. The State Auditor's Office has indicated that it can absorb these costs.

	FY 2019	FY 2020	FY 2021
<b>Net All Funds</b>	<b>\$(16,800)</b>	<b>\$(5,300)</b>	<b>\$(5,300)</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)(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.

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.