



**Fiscal Note**  
**S.B. 196**  
 2019 General Session  
 Utah Works Program Act  
 by Bramble, C.



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

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(10,100,000)	\$10,000,000	\$(100,000)

**State Government**

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

Revenues	FY 2019	FY 2020	FY 2021
Education Fund	\$0	\$(10,000,000)	\$(10,000,000)
Education Fund, One-Time	\$0	\$10,000,000	\$10,000,000
Dedicated Credits	\$0	\$50,000	\$50,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>

Enactment of this bill may reduce revenue to the Education Fund by \$30 million over the coming decade. The timing of claiming the \$30 million depends upon claimants' tax liability in a given year, potentially equating to \$10 million in any given year. The bill may also result in fee revenue of up to \$50,000 annually.

Expenditures	FY 2019	FY 2020	FY 2021
General Fund	\$0	\$100,000	\$100,000
Dedicated Credits	\$0	\$50,000	\$50,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>

Enactment of this legislation may cost the Governor's Office of Economic Development (GOED) \$100,000 ongoing from the General Fund beginning in FY 2020 for oversight of the program. Additionally, GOED may expend the fee authorized in the bill for program compliance.

	FY 2019	FY 2020	FY 2021
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(100,000)</b>	<b>\$(100,000)</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 bill may reduce eligible claimants' tax liability by \$30 million over the coming decade.

**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

Required of the Economic Development and due by February 25, 2019

**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.