



**Fiscal Note**  
**S.B. 134 1st Sub. (Green)**  
 2020 General Session  
 Property Tax Abatement for Wildfire  
 Prevention  
 by Hemmert, D. (Hemmert, Daniel.)



**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 2020	FY 2021	FY 2022
Total Revenues	\$0	\$0	\$0
Enactment of this legislation likely will not materially impact state revenue.			
Expenditures	FY 2020	FY 2021	FY 2022
Sovereign Lands Mgt (GFR)	\$0	\$50,300	\$10,000
Total Expenditures	\$0	\$50,300	\$10,000
This legislation appropriates \$10,000 ongoing and \$40,000 one-time from the General Fund Restricted - Sovereign Lands Management Account to the Department of Natural Resources - Forestry, Fire and State Lands in FY 2021 for implementation of the legislation. Enactment of this legislation could also cost the Department of Natural Resources - Forestry, Fire, and State Lands approximately \$300 one-time from the same account for staff costs related to process refinement; this cost would be absorbed by the department.			
Net All Funds	FY 2020	FY 2021	FY 2022
	\$0	\$(50,300)	\$(10,000)

**Local Government**

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

Enactment of this legislation could cost counties approximately \$5,000 each, or \$145,000 in aggregate, in one-time costs associated with property tax system updates. Enactment of this legislation could further reduce property tax revenues to local governments in 2023 and shift revenues in the following years; actual impact will depend on the number of qualifying properties and the amount of qualifying expenses.
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**Individuals & Businesses**

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

Enactment of this legislation may impact owners of qualifying property and could result in a shift in property tax burden between qualifying land exempted under this bill and other taxable property. Owners of property exempted under this bill could see a decrease in property tax liability.
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**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.