



Fiscal Note
S.B. 134 2nd Sub. (Salmon)
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 technology-related expenses related to identifying land eligible for a property tax exemption. 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 reduce local government property tax revenue in FY 2023 by an unknown amount, followed by a property tax shift in the following years to restore the revenue.

Individuals & Businesses

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

Enactment of this legislation could result in a shift in property tax burden between qualifying land exempted under this bill and other taxable property.

Regulatory Impact

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.
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No performance note required for this bill
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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.