



Fiscal Note
S.B. 134 3rd Sub. (Ivory)
 2020 General Session
 Property Tax Exemption 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 2021 in counties of the first class and in FY 2022 in counties of the second and third class by an unknown amount, followed by a property tax shift in the following years to restore the revenue. Tax shift will not affect counties of the fourth, fifth, and sixth class, and will cease for all affected counties if repealed in FY 2027.

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 in counties of the first, second, and third class.

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.