



## Fiscal Note

### H.B. 4002

2020 Fourth Special Session  
Rail Fuel Sales Tax Amendments  
by Ferry, J.



#### 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     |
|---------------------------------------|---------|---------------|-------------|
| General Fund                          | \$0     | \$3,660,000   | \$3,660,000 |
| General Fund, One-time                | \$0     | \$(2,135,000) | \$0         |
| New Account Created By Bill (FN Only) | \$0     | \$1,525,000   | \$3,660,000 |
| Total Revenues                        | \$0     | \$3,050,000   | \$7,320,000 |

Enactment of the bill could increase state sales and use taxes by an estimated \$1.53 million in FY 2021 and \$3.66 million in FY 2022. This bill appropriates \$1.53 million in FY 2021 and \$3.66 million from the General Fund ongoing to the Railroad Transportation Restricted Account created in the legislation.

| Expenditures                          | FY 2020 | FY 2021       | FY 2022     |
|---------------------------------------|---------|---------------|-------------|
| General Fund                          | \$0     | \$3,660,000   | \$3,660,000 |
| General Fund, One-time                | \$0     | \$(2,135,000) | \$0         |
| New Account Created By Bill (FN Only) | \$0     | \$152,500     | \$366,000   |
| Total Expenditures                    | \$0     | \$1,677,500   | \$4,026,000 |

This bill appropriates \$1.53 million in FY 2021 and \$3.66 million ongoing from the General Fund to the Railroad Transportation Restricted Account beginning in FY 2022. The bill also appropriates \$152,500 in FY 2021 and \$366,000 in FY 2022 from the restricted account to a Railroad Crossing Safety Grant Program.

|               | FY 2020 | FY 2021     | FY 2022     |
|---------------|---------|-------------|-------------|
| Net All Funds | \$0     | \$1,372,500 | \$3,294,000 |

#### 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)(c)

Enactment of this bill could increase tax liability for rail carriers by approximately \$1.53 million in FY 2021 and \$3.66 million in FY 2022.

**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.