



## Fiscal Note

### S.B. 42

2021 General Session  
Tax Commission Administrative  
Garnishment Process  
by Bramble, C.



#### General, Education, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(616,000)	\$0	\$(616,000)

#### State Government

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

Revenues	FY 2021	FY 2022	FY 2023
General Fund	\$0	\$(616,000)	\$(616,000)
Total Revenues	\$0	\$(616,000)	\$(616,000)

Enactment of this legislation may reduce ongoing revenue to the General Fund by \$616,000 beginning in FY 2022 due to fewer individuals paying court filing fees.

Expenditures	FY 2021	FY 2022	FY 2023
Total Expenditures	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state expenditures.

	FY 2021	FY 2022	FY 2023
Net All Funds	\$0	\$(616,000)	\$(616,000)

#### 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)

Approximately 12,000 to 14,000 taxpayers per year who currently pay the \$50 court filing fee for an administrative tax garnishment would no longer be required to pay this fee, potentially reducing aggregate fee liability by \$616,000 beginning 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.