



**Revised Fiscal Note**  
**S.B. 42 1st Sub. (Green)**  
 2021 General Session  
 Tax Commission Collection Amendments  
 by Bramble, C. (Eliason, Steve.)



**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. The data sharing portion of this bill may result in the state continuing to collect \$10 million in delinquent tax revenue.

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. The data sharing component of this bill may result in individuals delinquent on their taxes continuing to pay \$10 million in taxes.

**Regulatory Impact**

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

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.