



Fiscal Note

S.B. 44

2021 General Session
Payment in Lieu of Taxes Funds for
Counties
by Fillmore, L.



General, Education, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(1,300)	\$(700)	\$(2,000)

State Government

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

Revenues	FY 2021	FY 2022	FY 2023
New Account Created By Bill (FN Only)	\$0	\$43,195,600	\$44,018,300
Total Revenues	\$0	\$43,195,600	\$44,018,300

Enactment of this bill could generate \$43,195,600 in FY 2022 and \$44,018,300 ongoing in FY 2023 in revenue for the Division of Finance into the newly created Federal Lands Payment in Lieu of Tax Account to hold payments for entitlement land funds.

Expenditures	FY 2021	FY 2022	FY 2023
General Fund	\$0	\$1,300	\$1,300
General Fund, One-time	\$0	\$700	\$0
New Account Created By Bill (FN Only)	\$0	\$43,195,600	\$44,018,300
Total Expenditures	\$0	\$43,197,600	\$44,019,600

Enactment of this bill could cost the Division of Finance \$43,195,600 in FY 2022 and \$44,018,300 ongoing in FY 2023 from the newly created Federal Lands Payment in Lieu of Tax Account as distribution of payments for entitlement land funds to counties. This bill could also cost the Division of Finance \$1,300 ongoing and \$700 one-time from the General Fund beginning in FY 2022 to manage and distribute the funds.

	FY 2021	FY 2022	FY 2023
Net All Funds	\$0	\$(2,000)	\$(1,300)

Local Government

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

Enactment of this bill could result in ongoing decreasing revenue for the counties totalling \$650,600 in FY 2022 and \$1,301,100 in FY 2023, and ongoing increasing revenue for the following entities: School Districts - \$511,100 in FY 2022 and \$1,022,200 in FY 2023; Cities and Towns - \$65,800 in FY 2022 and \$131,500 in FY 2023; Special Districts - \$74,100 in FY 2022 and \$148,300 in FY 2023.

Individuals & Businesses

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

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

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.