



Fiscal Note
S.B. 77 1st Sub. (Green)
 2021 General Session
 Kiwanis Special Group License Plate
 by McKell, M. (McKell, Michael.)



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 2021	FY 2022	FY 2023
Dedicated Credits Revenue	\$0	\$7,500	\$0
New Account Created By Bill (FN Only)	\$0	\$12,500	\$12,500
Total Revenues	\$0	\$20,000	\$12,500

Enactment of this legislation could increase revenues to the Tax Commission by \$7,500 in dedicated credits one-time in FY 2022 for license plate production start-up costs, if start-up costs are covered by private donations and not an appropriation from the Legislature. Enactment of this legislation could increase restricted revenue to the newly created Kiwanis Education Support Restricted Account by \$12,500 ongoing for the special license plate fees for an assumed 500 Kiwanis license plates in production. Any funds not used for ordering Kiwanis special group license plates or decals will transfer to the Education Fund at the end of the fiscal year.

Expenditures	FY 2021	FY 2022	FY 2023
Dedicated Credits Revenue	\$0	\$7,500	\$0
New Account Created By Bill (FN Only)	\$0	\$12,500	\$12,500
Total Expenditures	\$0	\$20,000	\$12,500

Enactment of this legislation could cost the Tax Commission \$7,500 in dedicated credits one-time in FY 2022 for license plate production start-up costs. If start-up costs are not covered by private donations, the department will need a General Fund appropriation from the Legislature. Enactment of this legislation could cost the Tax Commission \$12,500 ongoing in restricted revenue from the Kiwanis Education Support Restricted Account for ordering Kiwanis special group license plates and decals. Any amount not expended for this purpose will transfer to the Education Fund at the end of the fiscal year.

	FY 2021	FY 2022	FY 2023
Net All Funds	\$0	\$0	\$0

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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 legislation would allow individuals to choose to purchase these special license plates and spend \$25 annually at the time of registration, in addition to the applicable license plate fees. Assuming a minimum of 500 individuals purchase this license plate, the total statewide cost for them would be \$7,500 one-time and \$12,500 ongoing.

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.