



**Fiscal Note**  
**S.B. 172 1st Sub. (Green)**

2021 General Session  
 Rocky Mountain Center for Occupational  
 and Environmental Health Amendments  
 by Mayne, K. (Mayne, Karen.)



**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	\$255,000	\$255,000
Industrial Accident Restricted Account (GFR)	\$0	\$(102,000)	\$(102,000)
Uninsured Employers' Fund	\$0	\$(102,000)	\$(102,000)
Workplace Safety (GFR)	\$0	\$(51,000)	\$(51,000)
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation would allow certain taxpayers to increase the offset they currently utilize. This could decrease state tax revenue by approximately \$255,000 per year. Decreases will occur in 3 accounts/funds: 1) Uninsured Employers' Fund; 2) Industrial Accident Restricted Account, and 3) Workplace Safety Account. This change would also lead to a commensurate increase in donations to the Rocky Mountain Center for Occupational and Environmental Health (RMCOEH).

Expenditures	FY 2021	FY 2022	FY 2023
Education Fund	\$0	\$0	\$0
Workplace Safety (GFR)	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation would transfer \$1,000 from the Education Fund and \$174,000 from the Workplace Safety Account, ongoing in FY 2022, from the University of Utah to Weber State University as they assume administration of the Center.

	FY 2021	FY 2022	FY 2023
<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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)

Assuming that taxpayers increase their contribution to the RMCOEH to the new maximum, this bill is estimated to increase contributions to the RMCOEH and decrease insurance premium tax liability for less than 10 taxpayers by approximately \$255,000 per year.

**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.