



**Fiscal Note**  
**S.B. 230**  
 2021 General Session  
 Towing Amendments  
 by McKell, M.



**General, Education, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(215,000)	\$(44,800)	\$(259,800)

**State Government**

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

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

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

Expenditures	FY 2021	FY 2022	FY 2023
General Fund	\$0	\$215,000	\$215,000
General Fund, One-time	\$44,800	\$0	\$0
Total Expenditures	\$44,800	\$215,000	\$215,000

Enactment of this legislation could increase costs to the Tax Commission by \$44,800 one-time in FY 2021 and \$215,000 ongoing beginning in FY 2022. Costs would come from technology costs and an anticipated four additional FTEs to handle processes for approving and denying applications in a 10-15 day window.

	FY 2021	FY 2022	FY 2023
<b>Net All Funds</b>	\$(44,800)	\$(215,000)	\$(215,000)

**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)

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.

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.