



Fiscal Note
H.B. 181 5th Sub. (Salmon)
 2022 General Session
 Railroad Crossing Maintenance
 Amendments
 by Schultz, M. (Bramble, Curtis.)



General, Education, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(2,700,000)	\$(100,000)	\$(2,800,000)

State Government

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

Revenues	FY 2022	FY 2023	FY 2024
General Fund	\$0	\$(2,700,000)	\$(2,700,000)
General Fund, One-time	\$0	\$(100,000)	\$0
Restricted Accounts (FN Only)	\$0	\$4,200,000	\$4,100,000
Total Revenues	\$0	\$1,400,000	\$1,400,000

Enactment of this legislation could decrease revenue from the locomotive fuel tax to the General Fund by \$2,700,000 ongoing beginning in FY 2023 with an additional decrease of \$100,000 one-time in FY 2023. Enactment of this legislation could increase revenue from the locomotive fuel tax to the Rail Transportation Restricted Account by \$4,100,000 ongoing beginning in FY 2023 with an \$100,000 one-time in FY 2023.

Expenditures	FY 2022	FY 2023	FY 2024
Total Expenditures	\$0	\$0	\$0

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

	FY 2022	FY 2023	FY 2024
Net All Funds	\$0	\$1,400,000	\$1,400,000

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 could increase sales tax on locomotive fuel consumers by an aggregated \$1,400,000 per year beginning in FY 2023 due to a change in the locomotive fuel tax rate from 4.85% to 7.35%.

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 Evaluation

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

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.