



**Fiscal Note**  
**H.B. 444 1st Sub. (Buff)**  
 2022 General Session  
 Income Tax Revisions  
 by Spendlove, R. (Spendlove, Robert.)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$(624,400)	\$(624,400)

**State Government**

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

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

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

Expenditures	FY 2022	FY 2023	FY 2024
Education Fund, One-time	\$0	\$624,400	\$0
Total Expenditures	\$0	\$624,400	\$0

Enactment of this legislation could cost the Tax Commission \$624,400 one time from the Education fund for updates to the tax system, forms, training and processing.

Net All Funds	FY 2022	FY 2023	FY 2024
	\$0	\$(624,400)	\$0

**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)

Certain individual pass-through entity taxpayers and pass-through entities may see changes to their state and federal tax liability depending on how they file returns and other unpredictable factors.

**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.