



Fiscal Note H.B. 119 1st Sub. (Buff)

2023 General Session Charitable Organization Registration Amendments by Dunnigan, J. (Dunnigan, James.)



General, Income Tax, and Uniform School Funds

JR4-4-101

| | Ongoing | One-time | Total |
|--------------------------|-----------|----------|-----------|
| Net GF/ITF/USF (revexp.) | \$(1,300) | \$0 | \$(1,300) |

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

| Revenues | FY 2023 | FY 2024 | FY 2025 |
|-----------------------|---------|-----------|-----------|
| General Fund | \$0 | \$(1,300) | \$(1,300) |
| Commerce Service Fund | \$0 | \$(200) | \$(200) |
| Total Revenues | \$0 | \$(1,500) | \$(1,500) |

Enactment of this legislation could decrease revenue to the Commerce Service Account by \$1,500 ongoing beginning in FY 2024 as a result of loss in registration fees. When combined with the Commerce savings identified below, enactment of this legislation could decrease the year-end transfer to General Fund from the Commerce Service Fund by \$1,300 ongoing from FY 2024.

| Expenditures | FY 2023 | FY 2024 | FY 2025 |
|-----------------------|---------|---------|---------|
| Commerce Service Fund | \$0 | \$(200) | \$(200) |
| Total Expenditures | \$0 | \$(200) | \$(200) |

Enactment of this legislation could save the Department of Commerce \$200 ongoing from the Commerce Service Account for outreach and implementing the new rules beginning in FY 2024.

| | FY 2023 | FY 2024 | FY 2025 |
|---------------|---------|-----------|-----------|
| Net All Funds | \$0 | \$(1,300) | \$(1,300) |

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 result in 20 currently registered charitable organizations saving \$75 in registration fees beginning FY 2024, for estimated savings of \$1,500.

Regulatory Impact UCA 36-12-13(2)(d)

Enactment of this legislation could result in a medium reduction in the regulatory burden for Utah residents or businesses.

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.