



Fiscal Note
H.B. 412 2nd Sub. (Gray)
 2023 General Session
 State Employment Revisions
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(26,397,000)	\$0	\$(26,397,000)

State Government

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

Revenues	FY 2023	FY 2024	FY 2025
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2023	FY 2024	FY 2025
General Fund	\$0	\$25,543,800	\$25,543,800
Income Tax Fund	\$0	\$853,200	\$853,200
Transportation Fund	\$0	\$4,337,400	\$4,337,400
Federal Funds	\$0	\$7,663,500	\$7,663,500
Dedicated Credits Revenue	\$0	\$3,745,100	\$3,739,100
Other Financing Sources	\$0	\$4,893,500	\$4,893,500
Restricted Accounts (FN Only)	\$0	\$2,823,900	\$2,823,900
Total Expenditures	\$0	\$49,860,400	\$49,854,400

Enactment of this legislation could impact state expenditures dependent upon the amount of the pay incentive. If all career service positions eligible under this bill received a 5% pay incentive to move to Schedule AY at the average salary, after accounting for salary-driven benefits, enactment could cost \$49,854,400, of which \$26,397,000 would be from the General and Income Tax Funds for increases. For a 1% increase, enactment could cost \$9,970,900 ongoing in FY 2024 from all sources, of which \$5,279,400 is from General/Income Tax Funds. Enactment could also cost the Department of Government Operations \$6,000 one-time for additional staff hours; the agency has indicated they can absorb these impacts.

	FY 2023	FY 2024	FY 2025
Net All Funds	\$0	\$(49,860,400)	\$(49,854,400)

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.

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.