



## Fiscal Note

### S.B. 8

2023 General Session  
State Agency Fees and Internal  
Service Fund Rate Authorization and  
Appropriations  
by Ipson, D.



#### General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(12,533,300)	\$(269,500)	\$(12,802,800)

#### State Government

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

Revenues	FY 2023	FY 2024	FY 2025
General Fund	\$0	\$(1,132,300)	\$(1,132,300)
Restricted Revenue	\$0	\$1,135,500	\$1,135,500
Total Revenues	\$0	\$3,200	\$3,200

This bill transfers \$3,200 in FY 2024 from the General/Income Tax funds into other funds and accounts. Spending from certain restricted accounts impacts year-end transfers to the General Fund.

Expenditures	FY 2023	FY 2024	FY 2025
General Fund	\$0	\$9,173,100	\$9,173,100
General Fund, One-time	\$269,500	\$0	\$0
Income Tax Fund	\$0	\$2,227,900	\$2,227,900
Transportation Fund	\$0	\$815,700	\$815,700
Federal Funds	\$0	\$2,336,400	\$2,336,400
Federal Funds, One-time	\$157,200	\$0	\$0
Dedicated Credits Revenue	\$900	\$2,133,400	\$2,133,400
Restricted Revenue	\$0	\$170,000	\$170,000
Transfers	\$2,500	\$883,100	\$883,100
Other Financing Sources	\$0	\$2,189,000	\$2,189,000
Total Expenditures	\$430,100	\$19,928,600	\$19,928,600

This bill appropriates \$430,100, including \$269,500 from the General/Income Tax Funds for FY 2023, plus \$19,925,400, including \$11,397,800 from the General/Income Tax Funds for FY 2024. These appropriations support the operations and capital acquisitions of state government, including expendable funds and accounts. It transfers another \$3,200 in FY 2024 from the General/Income Tax funds into other funds and accounts. Spending from certain restricted accounts impacts year-end transfers to the General Fund.

	FY 2023	FY 2024	FY 2025
Net All Funds	\$(430,100)	\$(19,925,400)	\$(19,925,400)

**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.