

# **Fiscal Note S.B. 73**2023 General Session Gratuity Amendments by Pitcher, S.



## General, Income Tax, and Uniform School Funds

JR4-4-101

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

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 |  |  |
| Total Expenditures  | \$0     | \$0     | \$0     |  |  |
| Enactment of this legislation likely will not materially impact state expenditures. |         |         |         |  |  |
|   | FY 2023 | FY 2024 | FY 2025 |  |  |
| Net All Funds   | \$0     | \$0     | \$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)

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.