



**Fiscal Note**  
**S.B. 73 1st Sub. (Green)**  
 2023 General Session  
 Gratuity Amendments  
 by Pitcher, S. (Clancy, Tyler.)



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

JR4-4-101

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

| Net All Funds | FY 2023 | FY 2024 | FY 2025 |
|---------------|---------|---------|---------|
|               | \$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.