



**Fiscal Note**

**S.B. 92**

2023 General Session  
 Special License Plate Designation  
 by Plumb, J.



**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
Dedicated Credits Revenue	\$0	\$7,500	\$0
Sovereign Lands Mgt (GFR)	\$0	\$12,500	\$12,500
<b>Total Revenues</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$12,500</b>

Enactment of this legislation could increase revenues to the Tax Commission by \$7,500 in dedicated credits one-time in FY 2024 for license plate production start-up costs, if start-up costs are covered by private donations and not an appropriation from the Legislature. Enactment of this legislation could increase restricted revenue to the Sovereign Lands Management Account by \$12,500 ongoing beginning in FY 2024 from the special license plate fees for an assumed 500 license plates in production.

Expenditures	FY 2023	FY 2024	FY 2025
Dedicated Credits Revenue	\$0	\$7,500	\$0
Sovereign Lands Mgt (GFR)	\$0	\$12,500	\$12,500
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$12,500</b>

Enactment of this legislation could cost the Tax Commission \$7,500 in dedicated credits one-time in FY 2024 for license plate production start-up costs, if start-up costs are covered by private donations and not an appropriation from the Legislature. Enactment of this legislation could cost the Department of Natural Resources - Division of Forestry, Fire and State Lands \$12,500 ongoing beginning in FY 2024 from the Sovereign Lands Management Account for preservation efforts at the Great Salt Lake.

	FY 2023	FY 2024	FY 2025
<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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 would allow individuals to choose to purchase the Great Salt Lake Preservation support special license plate and spend \$25 annually at the time of registration, in addition to the applicable license plate fees. Assuming a minimum of 500 individuals purchase this license plate, the total statewide cost for them would be \$7,500 one-time and \$12,500 ongoing.

**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.