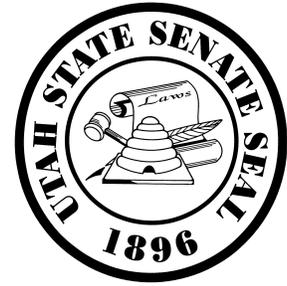




**Fiscal Note**  
**S.B. 175**

2023 General Session  
Class B and Class C Road Fund  
Amendments  
by Owens, D.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(50,000,000)	\$(50,000,000)

**State Government**

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

Revenues	FY 2023	FY 2024	FY 2025
Transportation Fund	\$0	\$(5,000,000)	\$(5,000,000)
Transportation Fund, One-time	\$(833,300)	\$0	\$0
New Account Created By Bill (FN Only)	\$833,300	\$55,000,000	\$5,000,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$50,000,000</b>	<b>\$0</b>

Enactment of this legislation would deposit \$50,000,000 one-time from the General Fund in FY 2024 into the new Rural Class B and Class C Road Restricted Account and could result in up to \$833,300 one-time in FY 2023 and \$5,000,000 ongoing beginning in FY 2024 from the Transportation Fund being deposited into that account.

Expenditures	FY 2023	FY 2024	FY 2025
General Fund, One-time	\$0	\$50,000,000	\$0
Transportation Fund	\$0	\$(4,991,500)	\$(4,991,500)
Transportation Fund, One-time	\$(824,800)	\$0	\$0
New Account Created By Bill (FN Only)	\$833,300	\$55,000,000	\$5,000,000
<b>Total Expenditures</b>	<b>\$8,500</b>	<b>\$100,008,500</b>	<b>\$8,500</b>

Enactment of this legislation appropriates \$50 million from the General Fund one-time in FY 2024 to the new Rural Class B and Class C Road Restricted Account created in this bill. It could also result in \$50 million one-time expenditures from the Rural Class B and Class C Road Restricted Account in FY 2024. Enactment could reduce expenditures from the Transportation Fund to the B and C Roads program by up to \$833,300 one-time expenditures in FY 2023 and \$5,000,000 ongoing beginning in FY 2024 and deposit those amounts in the new Rural Class B and Class C Road Restricted Account. It could increase spending from that new account in the same amounts for the same years.

	FY 2023	FY 2024	FY 2025
<b>Net All Funds</b>	<b>\$(8,500)</b>	<b>\$(50,008,500)</b>	<b>\$(8,500)</b>

**Local Government**

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

Certain units of local government may receive additional B and C roads allocations in aggregate of up to \$5,000,000 ongoing and \$50,000,000 one-time, if they meet certain criteria and the Legislature appropriates funding for a project, while other units of local government may receive fewer allocations.

**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.