



**Fiscal Note**  
**S.B. 184 1st Sub. (Green)**  
 2023 General Session  
 Prescription Cost Amendments  
 by Bramble, C. (Bramble, Curtis.)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(2,085,700)	\$0	\$(2,085,700)

**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
General Fund	\$0	\$1,622,200	\$1,622,200
Income Tax Fund	\$0	\$463,500	\$463,500
Transportation Fund	\$0	\$224,700	\$224,700
Federal Funds	\$0	\$487,700	\$487,700
Dedicated Credits Revenue	\$0	\$329,700	\$329,700
Other Financing Sources	\$0	\$183,500	\$183,500
Restricted Accounts (FN Only)	\$0	\$206,000	\$206,000
Total Expenditures	\$0	\$3,517,300	\$3,517,300

Enactment of this bill could cost the Public Employees Health Program \$2,750,000 ongoing beginning in FY 2024, of which \$1,365,600 is from the General Fund, and \$119,200 is from the Income Tax Fund. Enactment of this legislation could increase costs to the Utah System of Higher Education by \$767,300 ongoing beginning in FY 2024, of which \$256,600 is from the General Fund, and \$344,300 is from the Income Tax Fund.

	FY 2023	FY 2024	FY 2025
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(3,517,300)</b>	<b>\$(3,517,300)</b>

**Local Government**

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

Local education authorities may incur additional costs from provisions of this bill; however, the total amount is unknown.

**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 could result in a small increase in the regulatory burden for Utah residents or businesses.

**Performance Evaluation**

JR1-4-601

This bill creates a new program or significantly expands an existing program. For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

**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.