



Fiscal Note

S.B. 198

2023 General Session
Expendable Revenue Fund Amendments
by McKell, M.



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	\$(102,000)	\$(102,000)
New Account Created By Bill (FN Only)	\$3,904,800	\$219,100	\$219,100
Total Revenues	\$3,904,800	\$117,100	\$117,100

Enactment of this legislation could shift dedicated credits in the amount of \$102,000 from the Department of Health and Human Services' Long-Term Services and Supports line item to the new Licensed Provider Assessment Expendable Special Revenue Fund beginning in FY 2024.

The bill could also shift \$3,904,800 one-time in FY 2023 and \$117,100 ongoing beginning in FY 2024 from nonlapsing balances to the new Division of Services for People with Disabilities Expendable Special Revenue Fund.

Expenditures	FY 2023	FY 2024	FY 2025
Dedicated Credits Revenue	\$0	\$(102,000)	\$(102,000)
New Account Created By Bill (FN Only)	\$0	\$4,006,800	\$219,100
Closing Nonlapsing	\$3,904,800	\$117,100	\$117,100
Total Expenditures	\$3,904,800	\$4,021,900	\$234,200

Enactment of this legislation could result in spending from the Licensed Provider Assessment Expendable Special Revenue Fund equalling \$102,000 ongoing to the Department of Health and Human Services beginning in FY 2024. The department would save a like amount in dedicated credits.

Enactment of this legislation could also cost the Department \$3,904,800 one-time in FY 2023 and \$117,100 ongoing beginning in FY 2024 for nonlapsing balances that are transferred to the new Division of Services for People with Disabilities Expendable Special Revenue Fund. The bill could result in spending of \$3,904,800 one-time in FY 2024 and \$117,100 ongoing beginning in FY 2025 from the new fund to the Department of Health and Human Services.

	<i>FY 2023</i>	<i>FY 2024</i>	<i>FY 2025</i>
Net All Funds	<u>\$0</u>	<u>\$(3,904,800)</u>	<u>\$(117,100)</u>

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.