



**Fiscal Note**  
**S.B. 223 2nd Sub. (Salmon)**  
 2023 General Session  
 Charitable Contribution Amendments  
 by Escamilla, L. (Escamilla, Luz.)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (10,000)	\$ 0	\$ (10,000)

**State Government**

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

Revenues	FY 2023	FY 2024	FY 2025
New Account Created By Bill (FN Only)	\$ 0	\$ 0	\$ 30,000
<b>Total Revenues</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 30,000</b>

Enactment of this legislation creates the Nonprofit Organization Capacity Fund and allows an individual to contribute to the Fund on the individual's income tax return. Assuming 1,500 individuals contribute an average of \$20, revenue to the Nonprofit Organization Capacity Fund could be approximately \$30,000 annually beginning in FY 2025.

Expenditures	FY 2023	FY 2024	FY 2025
General Fund	\$ 0	\$ 10,000	\$ 10,000
New Account Created By Bill (FN Only)	\$ 0	\$ 0	\$ 30,000
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 10,000</b>	<b>\$ 40,000</b>

Enactment of this legislation could result in approximately \$30,000 in new revenue from the new Nonprofit Organization Capacity Fund being expended as grants to nonprofits annually beginning in FY 2025. Enactment of this legislation could also cost the Department of Cultural and Community Engagement approximately \$10,000 ongoing beginning in FY 2024 for personnel costs associated with program administration; this cost can be absorbed.

	FY 2023	FY 2024	FY 2025
<b>Net All Funds</b>	<b>\$ 0</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</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 provide another option for a taxpayer to make a contribution on an income tax return. An estimated 1,500 individuals may contribute an average of \$20 to the Nonprofit Organization Capacity Fund annually, resulting in increased funds to certain nonprofits in the amount of approximately \$30,000 in aggregate annually.

## **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 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.