



Fiscal Note
S.B. 259 1st Sub. (Green)

2023 General Session
 Department of Agriculture and Food
 Amendments
 by Owens, D. (Albrecht, Carl.)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(1,400)	\$(1,400)

State Government

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

Revenues	FY 2023	FY 2024	FY 2025
New Account Created By Bill (FN Only)	\$0	\$40,000	\$0
Total Revenues	\$0	\$40,000	\$0

Enactment of this legislation could increase revenues to the newly created Agriculture Conservation Easement Account by \$40,000 one-time in FY 2024 from conservation stewardship fees.

Expenditures	FY 2023	FY 2024	FY 2025
General Fund, One-time	\$0	\$1,400	\$0
New Account Created By Bill (FN Only)	\$0	\$40,000	\$0
Total Expenditures	\$0	\$41,400	\$0

Enactment of this legislation could cost the Division of Finance \$1,400 one-time from the General Fund in FY 2024 to create the Agriculture Conservation Easement Account. Enactment of this legislation could also increase expenditures from the newly created Agriculture Conservation Easement Account by \$40,000 one-time in FY 2024 to monitor conservation easement compliance.

	FY 2023	FY 2024	FY 2025
Net All Funds	\$0	\$(1,400)	\$0

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 could cost individuals or businesses who choose to enter into a conservation easement under the LeRay McAllister program a 1 percent conservation easement fee, or an estimated \$40,000 in aggregate.

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.