



**Fiscal Note**

**S.B. 260**

2023 General Session  
 Transportation Funding Requirements  
 by Cullimore, K.



**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
Total Revenues	\$0	\$0	\$0

To the extent that a county of the first class imposes a sales and use tax, \$60,000,000 could be deposited annually into the County of the First Class Highway Projects Fund.

Expenditures	FY 2023	FY 2024	FY 2025
Transportation Fund	\$0	\$9,200	\$9,200
Total Expenditures	\$0	\$9,200	\$9,200

Enactment of this legislation could cost the Department of Transportation \$9,200 ongoing from the Transportation Fund to manage transfers or loans for the County of the First Class Highways Fund.

	FY 2023	FY 2024	FY 2025
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(9,200)</b>	<b>\$(9,200)</b>

**Local Government**

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

To the extent that a county of the first class imposes a sales and use tax, \$60,000,000 could be deposited annually into the County of the First Class Highway Projects Fund and \$20,000,000 could be collected and eligible to be used for mental health resources.

**Individuals & Businesses**

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

To the extent that a county of the first class imposes a sales and use tax, residents of the county could pay an additional \$80,000,000 annually in taxes to be used for public transit and mental health resources.

**Regulatory Impact**

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

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.