



**Fiscal Note**  
**S.B. 260 2nd Sub. (Salmon)**  
 2023 General Session  
 Transportation Funding Requirements  
 by Cullimore, K. (Peterson, Val.)



**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

Enactment of this legislation likely will not materially impact state revenue.

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.

Net All Funds	FY 2023	FY 2024	FY 2025
	\$0	\$(9,200)	\$(9,200)

**Local Government**

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

Enactment of this legislation would allow counties to change certain distributions of county option sales and use tax revenue. Some portions of these revenues may be distributed and expended differently under this bill. Impacts are unknown, but will depend on which distribution option each county elects to receive, if they are in compliance with certain requirements, and if/which/when additional counties choose to impose this tax in the future.

Additionally, this bill expands which counties may impose a local option tax by allowing certain counties that do not have a public transit district within the boundary of the county to impose the tax. To the extent that this causes counties that otherwise would not have to impose this tax, this change may increase local tax revenues. Impacts are unknown, but will depend on if/when/which counties impose this tax due to this change.

To the extent that a city, town, metro township, or county submits certain housing reports, a city, town, metro township or county may or may not receive certain revenue distributions.

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**Individuals & Businesses**

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

This bill expands which counties may impose a local option tax by allowing certain counties that do not have a public transit district within the boundary of the county to impose the tax. To the extent that this causes counties, that otherwise would not have to impose this tax, individuals could pay additional taxes. Impacts are unknown, but will depend of if/when/which counties impose this tax due to this change.

**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.