



**Fiscal Note**  
**S.B. 272**  
 2023 General Session  
 Funds Amendments  
 by Ipson, D.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$7,862,900	\$7,862,900

**State Government**

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

Revenues	FY 2023	FY 2024	FY 2025
General Fund, One-time	\$7,862,900	\$0	\$0
<b>Total Revenues</b>	<b>\$7,862,900</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation would repeal 19 accounts. The accounts have a balance of \$7.9 million which would become available for a one-time transfer to the General Fund and to the agency programs funded by the accounts.

Expenditures	FY 2023	FY 2024	FY 2025
Agricultural Water Optimization Restricted Account (GFR)	\$3,044,200	\$0	\$0
Child Care Fund	\$8,300	\$0	\$0
Children's Hearing Aid Pilot Program Account (GFR)	\$591,400	\$0	\$0
Emergency Medical Services System Account (GFR)	\$21,000	\$0	\$0
Invest More for Education Account	\$41,400	\$0	\$0
Mule Deer Protection Account (GFR)	\$492,500	\$0	\$0
Prison Development Restricted Account (GFR)	\$1,279,800	\$0	\$0
Psychiatric Consultation Program Account (GFR)	\$188,000	\$0	\$0
State Capitol Fund	\$2,093,700	\$0	\$0
Survivors of Suicide Loss Account (GFR)	\$102,600	\$0	\$0
<b>Total Expenditures</b>	<b>\$7,862,900</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation likely will not materially impact state expenditures. Account balances of \$7.9 million and any appropriations made by the Legislature from the accounts being closed would become available for a transfer to the General Fund and to agency programs funded by the accounts.

	<i>FY 2023</i>	<i>FY 2024</i>	<i>FY 2025</i>
<b>Net All Funds</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Local Government** UCA 36-12-13(2)(c)

Local education agencies in aggregate could lose approximately \$50,000 per year from the repeal of the education tax check off. Approximately \$67,000 currently in the account could be returned to the Uniform School Fund.

**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.