



Fiscal Note
S.B. 283

2023 General Session
Prohibiting Diversity, Equity, and Inclusion
in Higher Education
by Johnson, J.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(245,200)	\$0	\$(245,200)

State Government

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

Revenues	FY 2023	FY 2024	FY 2025
Dedicated Credits Revenue	\$0	\$245,200	\$245,200
Total Revenues	\$0	\$245,200	\$245,200

Enactment of this legislation could increase Dedicated Credits revenue to the Attorney General by \$245,200 ongoing beginning in FY 2024 for attorney services.

Expenditures	FY 2023	FY 2024	FY 2025
Income Tax Fund	\$0	\$245,200	\$245,200
Income Tax Fund, One-time	\$0	\$0	\$0
Dedicated Credits Revenue	\$0	\$245,200	\$245,200
Total Expenditures	\$0	\$490,400	\$490,400

Enactment of this legislation could decrease costs to the Utah System of Higher Education by \$10,645,000 one-time in FY 2023 and ongoing in FY 2024 from reduced costs for Offices of Diversity, Equity, and Inclusion. This legislation would allow those funds to be redirected to scholarships or to reduce tuition. Enactment could increase costs to the board by \$245,200 ongoing from the Income Tax Fund beginning in FY 2024 to pay for services of the Attorney General's Office, and could cost the Attorney General's Office a like amount from Dedicated Credits.

	FY 2023	FY 2024	FY 2025
Net All Funds	\$0	\$(245,200)	\$(245,200)

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 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.