



**Fiscal Note**  
**S.B. 284 1st Sub. (Green)**  
 2023 General Session  
 Aviation Fuel Incentive Amendments  
 by Cullimore, K. (Cullimore, Kirk.)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,000,000)	\$1,000,000	\$0

**State Government**

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

Revenues	FY 2023	FY 2024	FY 2025
General Fund	\$0	\$(1,000,000)	\$(1,000,000)
General Fund, One-time	\$0	\$1,000,000	\$0
Restricted Accounts (FN Only)	\$0	\$0	\$1,000,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation could create up to a \$1.0 million annual diversion from oil and gas severance tax General Fund revenues to an aviation fuel incentive account under certain circumstances for 10 years beginning in the year after the base year determined by the Utah Inland Port Authority (UIPA). Overall diversions are capped at \$10 million. Impacts will depend on if/when UIPA determines the base year and if/how much severance tax revenues in the following fiscal years exceed the base year amount.

Expenditures	FY 2023	FY 2024	FY 2025
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

**Local Government**

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

Enactment of this legislation could cost the Utah Inland Port Authority approximately \$5,000 one-time in FY 2024 and \$5,000 ongoing beginning in FY 2024 for programming, assessment, and review of incentives.

**Individuals & Businesses**

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

Enactment of this legislation could result in certain airline carriers receiving incentives summing to \$1,000,000 in aggregate each year for ten years.

**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.