



Fiscal Note S.B. 289 1st Sub. (Green)

2023 General Session
Point of the Mountain State Land Authority
Amendments
by Stevenson, J. (Stenquist, Jeffrey.)



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 the Point of the Mountain State Land Authority imposes a new tax under the provisions of this bill, enactment of the bill could result in increased restricted account revenue; the timing and aggregate impact are unknown.

Expenditures	FY 2023	FY 2024	FY 2025
Total Expenditures	\$0	\$0	\$0

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

Net All Funds	FY 2023	FY 2024	FY 2025
	\$0	\$0	\$0

Local Government

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

Enactment of this legislation could increase costs to the Point of the Mountain State Land Use Authority for board member compensation by approximately \$200 one-time in FY 2023 and \$1,400 ongoing beginning in FY 2024. Additionally, to the extent that POMSLA utilizes executive branch agency services, enactment of this legislation could cost POMSLA approximately \$20,600 ongoing for the provision of services.

Individuals & Businesses

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

To the extent that the Point of the Mountain State Land Authority (POMSLA) imposes a new tax under the provisions of this bill, enactment of the bill could result in taxpayers using accommodations on authority land being subject to an additional tax rate of up to 5% of accommodation charges; the timing and aggregate impact are unknown.

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.