



**Fiscal Note**  
**S.B. 295**

2023 General Session  
Dedicated Infrastructure District Act  
by McCay, D.



**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

This bill creates a new civil cause of action. To the extent that additional civil cases may be filed as a result of this bill, enactment of this legislation could increase revenue from civil filing fees paid to the following accounts in the following amounts: (1) General Fund \$321; (2) Court Security Account \$30; (3) Judicial Retirement Account \$15; (4) Dispute Resolution Account \$5; (5) Children's Legal Defense Fund \$4. The aggregate impact is unknown.

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

To the extent that dedicated infrastructure districts are established, enactment of this legislation could result in the Office of the State Auditor incurring expenses of \$200 per created entity per year ongoing from the General Fund for costs related to monitoring compliance with reporting requirements for each created entity. Additionally, this bill creates a new civil cause of action. To the extent that additional civil cases may be filed as a result of this bill, enactment of this legislation could result in the Courts incurring expenses of \$920 per case from the General Fund for costs related to court case processing. The aggregate impact is unknown.

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

**Local Government**

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

To the extent that dedicated infrastructure districts are established, a created district could levy an additional property tax and receive revenue from property owners within the boundary of the district; the aggregate impact is unknown.

**Individuals & Businesses**

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

To the extent that dedicated infrastructure districts are established, individuals and businesses that exist within the boundary of a created district may be subject to additional property taxes levied; the aggregate impact is unknown. To the extent that individuals file civil cases in district courts as a result of this bill, those individuals could pay \$375 in filing fees.

**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.