



**Fiscal Note**  
**H.B. 13 1st Sub. (Buff)**  
 2024 General Session  
 Infrastructure Financing Districts  
 by Dunnigan, J. (Dunnigan, James.)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(16,000)	\$(8,700)	\$(24,700)

**State Government**

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

Revenues	FY 2024	FY 2025	FY 2026
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2024	FY 2025	FY 2026
General Fund	\$0	\$16,000	\$16,000
General Fund, One-time	\$0	\$8,700	\$0
Total Expenditures	\$0	\$24,700	\$16,000

Enactment of this legislation could cost the Department of Government Operations \$700 one-time in FY 2025 from the General Fund for administrative expenses, which the agency has indicated can be absorbed. Enactment of this legislation could also cost the Office of the State Auditor \$8,000 one-time in FY 2025 from the General Fund and \$16,000 ongoing beginning in FY 2025 from the General Fund for expenses related to support and enforcement of financial reporting compliance for created infrastructure financing districts.

Net All Funds	FY 2024	FY 2025	FY 2026
	\$0	\$(24,700)	\$(16,000)

**Local Government**

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

Enactment of this legislation may result in additional costs and fee revenue to local governments related to property taxes and the certification of petitions for the creation of infrastructure financing districts; aggregate impact unknown.

**Individuals & Businesses**

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

To the extent that infrastructure financing districts levy a property tax, individuals and businesses that own property located within the boundary of the district may be subject to the additional tax; aggregate impact 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.

**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.