



**Fiscal Note**

**H.B. 202**

2024 General Session  
 Student Athlete Amendments  
 by Teuscher, J.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(175,000)	\$0	\$(175,000)

**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
Income Tax Fund	\$0	\$175,000	\$175,000
Total Expenditures	\$0	\$175,000	\$175,000

Enactment of this legislation could cost Utah State University \$100,000, Utah Valley University \$37,500, and Southern Utah University \$37,500 ongoing Income Tax Fund beginning in FY 2025 for a total cost of \$175,000 to hire staff to ensure compliance with the requirements in this bill. The University of Utah, Weber State University, and Utah Tech University already have staff in place to meet the reporting requirements of this bill and do not have a fiscal impact.

Net All Funds	FY 2024	FY 2025	FY 2026
	\$0	\$(175,000)	\$(175,000)

**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.

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.