



# Fiscal Note H.B. 232

2024 General Session  
Outdoor Recreation Impacts Fund  
by Stenquist, J.



## General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(22,700,000)	\$0	\$(22,700,000)

## State Government

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

Revenues	FY 2024	FY 2025	FY 2026
General Fund	\$0	\$(22,700,000)	\$(22,700,000)
New Account Created By Bill (FN Only)	\$0	\$22,700,000	\$22,700,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this bill could redirect approximately \$22.7 million in sales tax revenue per year from the General Fund to the newly created Outdoor Recreation Impacts Restricted Account beginning in FY2025.

Expenditures	FY 2024	FY 2025	FY 2026
New Account Created By Bill (FN Only)	\$0	\$22,700,000	\$22,700,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$22,700,000</b>	<b>\$22,700,000</b>

Enactment of this legislation could cost the Department of Natural Resources \$22.7 million from the newly Outdoor Recreation Impacts Restricted Account for avalanche forecasting and to mitigate certain local government costs associated with outdoor recreation.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(22,700,000)</b>	<b>\$(22,700,000)</b>

## Local Government

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

Local governments in certain counties could receive up to \$22.7 million per year in state aid to assist with certain costs associated with outdoor recreation.

## 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.

**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.