



**Fiscal Note**  
**H.B. 248 2nd Sub. (Gray)**  
 2024 General Session  
 Inmate Amendments - As Amended  
 by Ballard, M. (Ballard, Melissa.)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(150,000)	\$(200,000)	\$(350,000)

**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
General Fund, One-time	\$0	\$200,000	\$0
Income Tax Fund	\$0	\$150,000	\$150,000
Total Expenditures	\$0	\$350,000	\$150,000

Enactment of this legislation could cost the Department of Corrections \$200,000 one-time in FY 2025 for costs associated with the implementation and execution of an incentive program as required by the bill's provisions. The agency has indicated they can absorb these costs. Additionally, enactment of this legislation could cost the Utah Board of Higher Education \$150,000 ongoing beginning in FY 2025 from the Income Tax Fund for part-time staff across 3 institutions to administer prison education programs which it has also indicated it can absorb.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(350,000)</b>	<b>\$(150,000)</b>

**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.