



**Revised Fiscal Note
H.B. 421**

2024 General Session
Homelessness Amendments
by Eliason, S.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (6,800)	\$ (57,600)	\$ (64,400)

State Government

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

Revenues	FY 2024	FY 2025	FY 2026
Dedicated Credits Revenue	\$0	\$57,600	\$0
Homeless Shelter Cities	\$333,800	\$668,500	\$670,900
Mitigation Restricted Account (GFR)			
Total Revenues	\$333,800	\$726,100	\$670,900

Enactment of this legislation could increase sales tax revenue to the Homeless Shelter Cities Mitigation Restricted Account by approximately \$333,800 in FY 2024, \$668,500 in FY 2025, and \$670,900 in FY 2026. Enactment of this legislation could also increase Dedicated Credits revenue to the Attorney General's Office by \$57,600 one-time in FY 2025.

Enactment of this legislation could increase dedicated credits to the Office of the Attorney General by \$57,600 one time in FY 2025.

Expenditures	FY 2024	FY 2025	FY 2026
General Fund	\$0	\$6,800	\$6,800
General Fund, One-time	\$0	\$57,600	\$0
Dedicated Credits Revenue	\$0	\$57,600	\$0
Homeless Shelter Cities	\$333,800	\$668,500	\$670,900
Mitigation Restricted Account (GFR)			
Total Expenditures	\$333,800	\$790,500	\$677,700

Enactment of this legislation could cost the Department of Workforce Services \$57,600 one-time from the General Fund in FY 2025 to contract with the Attorney General's Office for administrative rule writing. Enactment of this legislation could cost the Attorney General's Office \$57,600 one-time in Dedicated Credits revenue to help develop rules.

Enactment of this legislation could cost the Department of Health and Human Services \$6,800 ongoing from the General Fund in FY 2025 for sending out notifications and data processing.

Enactment of this legislation could cost the Department of Workforce Services \$333,800 one-time in FY 2024, \$668,500 one-time in FY 2025, and \$670,900 ongoing in FY 2026 for activities related to the Homeless Shelter Cities Mitigation Account.

	<i>FY 2024</i>	<i>FY 2025</i>	<i>FY 2026</i>
Net All Funds	<u>\$0</u>	<u>\$(64,400)</u>	<u>\$(6,800)</u>

Local Government

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

Enactment of this legislation could reduce sales tax revenues distributed to 11 cities by approximately \$333,800 in FY 2024, \$668,500 in FY 2025, and \$670,900 in FY 2026.

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.