



Fiscal Note

H.B. 421 1st Sub. (Buff)

2024 General Session
 Homelessness and Vulnerable Populations
 Amendments
 by Eliason, S. (Eliason, Steve.)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(6,800)	\$0	\$(6,800)

State Government

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

Revenues	FY 2024	FY 2025	FY 2026
Homeless Shelter Cities	\$111,200	\$668,600	\$670,900
Mitigation Restricted Account (GFR)			
Total Revenues	\$111,200	\$668,600	\$670,900

Enactment of this legislation could increase sales tax revenue to the Homeless Shelter Cities Mitigation Restricted Account by approximately \$111,200 one-time in FY 2024, \$668,600 one-time in FY 2025, and \$670,900 ongoing in FY 2026.

Expenditures	FY 2024	FY 2025	FY 2026
General Fund	\$0	\$6,800	\$6,800
Homeless Shelter Cities	\$111,200	\$668,600	\$670,900
Mitigation Restricted Account (GFR)			
Total Expenditures	\$111,200	\$675,400	\$677,700

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

Enactment of this legislation could cost the Department of Workforce Services \$111,200 one-time in FY 2024, \$668,600 one-time in FY 2025, and \$670,900 ongoing in FY 2026 from the Homeless Shelter Cities Mitigation Account for pass-through funds to impacted local government.

	FY 2024	FY 2025	FY 2026
Net All Funds	\$0	\$(6,800)	\$(6,800)

Local Government

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

Enactment of this bill is estimated to reduce sales tax revenues distributed to 11 cities by approximately \$111,200 in FY 2024, \$668,600 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 creates a new program or significantly expands an existing program. For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

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.