



**Fiscal Note**  
**H.B. 421 2nd Sub. (Gray)**  
 2024 General Session  
 Homelessness and Vulnerable Populations  
 Amendments  
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**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	\$333,800	\$668,500	\$670,900
Mitigation Restricted Account (GFR)			
<b>Total Revenues</b>	<b>\$333,800</b>	<b>\$668,500</b>	<b>\$670,900</b>

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.

Expenditures	FY 2024	FY 2025	FY 2026
General Fund	\$0	\$6,800	\$6,800
Homeless Shelter Cities	\$333,800	\$668,400	\$670,900
Mitigation Restricted Account (GFR)			
<b>Total Expenditures</b>	<b>\$333,800</b>	<b>\$675,200</b>	<b>\$677,700</b>

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 \$333,800 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
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(6,700)</b>	<b>\$(6,800)</b>

**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 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.