



**Revised Fiscal Note**  
**H.B. 421 5th Sub. (Salmon)**

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



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

JR4-4-101

|                            | Ongoing      | One-time       | Total          |
|----------------------------|--------------|----------------|----------------|
| Net GF/ITF/USF (rev.-exp.) | \$ (495,600) | \$ (2,000,000) | \$ (2,495,600) |

**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              | \$495,600          | \$495,600          |
| Income Tax Fund, One-time           | \$0              | \$2,000,000        | \$0                |
| Homeless Shelter Cities             | \$333,800        | \$668,400          | \$670,900          |
| Mitigation Restricted Account (GFR) |                  |                    |                    |
| <b>Total Expenditures</b>           | <b>\$333,800</b> | <b>\$3,164,000</b> | <b>\$1,166,500</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, and if approved by the Homelessness Council to the Department of Public Safety. Uncommitted account funds in a fiscal year may also be disbursed in the next fiscal year to municipalities.

The bill could cost the Courts \$488,800 ongoing and the Department of Health and Human Services \$2.0 million one-time for the HOME court program and services beginning in FY 2025.

|                      | FY 2024    | FY 2025               | FY 2026             |
|----------------------|------------|-----------------------|---------------------|
| <b>Net All Funds</b> | <b>\$0</b> | <b>\$ (2,495,500)</b> | <b>\$ (495,600)</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 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.