

**Fiscal Note** H.B. 457 2024 General Session **Governmental Accounting Amendments** by Loubet, A.



General, Income Tax, and Uniform School Funds				
	Ongoing	One-time	Total	
Net GF/ITF/USF (revex	<b>p.)</b> \$0	\$0	\$0	

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		
Total Expenditures	\$0	\$0	\$0		
Enactment of this legislation likely will not materially impact state expenditures.					
	FY 2024	FY 2025	FY 2026		
Net All Funds	\$0	\$0	\$0		

## Local Government

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

## Individuals & Businesses

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

## Regulatory Impact

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

# Performance Evaluation

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.

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

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

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

JR1-4-601