



Fiscal Note

H.B. 482

2024 General Session
 Utah Retirement Systems Appeals
 Amendments
 by King, B.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (54,000)	\$ 0	\$ (54,000)

State Government

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

Revenues	FY 2024	FY 2025	FY 2026
General Fund	\$ 0	\$ 4,200	\$ 4,200
Children's Legal Defense (GFR)	\$ 0	\$ 100	\$ 100
Civil Fees Judges Retirement Trust Fund	\$ 0	\$ 200	\$ 200
Court Security Account (GFR)	\$ 0	\$ 400	\$ 400
Dispute Resolution (GFR)	\$ 0	\$ 100	\$ 100
Total Revenues	\$ 0	\$ 5,000	\$ 5,000

Enactment of this legislation could generate the following ongoing revenues in FY 2025: \$4,200 to the General Fund, \$400 to the Court Security Account, \$200 to the Civil Fees Judges' Retirement Trust Fund, \$100 to the Children's Legal Defense Account, and \$100 to the Dispute Resolution Account from court filing fees.

Expenditures	FY 2024	FY 2025	FY 2026
General Fund	\$ 0	\$ 33,300	\$ 33,300
Income Tax Fund	\$ 0	\$ 24,900	\$ 24,900
Other Financing Sources	\$ 0	\$ 33,400	\$ 33,400
Total Expenditures	\$ 0	\$ 91,600	\$ 91,600

Enactment of this legislation could cost the Courts an estimated \$13,700 ongoing in FY 2025 to conduct additional trials. The legislation could cost the Public Employees Health Plan (PEHP) estimated \$19,600 ongoing from the General Fund, \$24,900 ongoing from the Income Tax Fund, and \$33,400 from other funding sources, starting in FY 2025. There could also be some costs to the Utah Retirement System, which the agency indicated could be handled with existing resources and would not require increase to the contribution rates.

	FY 2024	FY 2025	FY 2026
Net All Funds	\$ 0	\$ (86,600)	\$ (86,600)

Local Government

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

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

Individuals & Businesses

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

Enactment of this legislation could cost an individual \$375 in civil filing fees for judicial review by trial de novo in a district court. The total impact on the estimated 13 cases per year would be \$13,700.

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.