



Fiscal Note

H.B. 552

2024 General Session
 Pollution Control Amendments
 by Spendlove, R.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(485,000)	\$(16,800)	\$(501,800)

State Government

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

Revenues	FY 2024	FY 2025	FY 2026
General Fund	\$0	\$(485,000)	\$(485,000)
Dedicated Credits Revenue	\$104,000	\$626,400	\$626,400
Total Revenues	\$104,000	\$141,400	\$141,400

Enactment of this legislation could reduce sales tax revenue to the General Fund by \$485,000 of revenue per \$10,000,000 in additional pollution control purchases; the aggregate annual impact may vary. This legislation could also increase Dedicated Credit revenue for the Department of Environmental Quality by \$104,400 one-time and by \$626,400 ongoing from updated permitting requirements for Air Quality and Water Quality.

Expenditures	FY 2024	FY 2025	FY 2026
General Fund, One-time	\$16,800	\$0	\$0
Dedicated Credits Revenue	\$104,400	\$626,400	\$626,400
Total Expenditures	\$121,200	\$626,400	\$626,400

Enactment of this legislation could cost the Department of Environmental Quality approximately \$16,800 one-time from the General Fund in FY 2024 for rule making, which the Department has indicated can be absorbed with existing resources. This legislation could also increase expenditures from Dedicated Credits for the Department of Environmental Quality by approximately \$104,400 one-time in FY 2024 and \$626,400 ongoing beginning in FY 2025 for changes in permitting requirements.

	FY 2024	FY 2025	FY 2026
Net All Funds	\$(17,200)	\$(485,000)	\$(485,000)

Local Government

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

Enactment of this legislation could reduce sales tax revenue for local governments by an average of approximately \$280,000 of revenue per \$10,000,000 in additional pollution control purchases; the aggregate annual impact of this is unknown and may vary by locality.

Individuals & Businesses

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

Enactment of this legislation could reduce sales tax paid by certain businesses which may newly qualify for sales tax exemption on certain purchases related to pollution control by approximately \$765,000 per \$10,000,000 in purchases; the aggregate annual impact of this is unknown. Enactment of this legislation could also increase costs to such businesses by approximately \$104,400 one-time in FY 2025 and approximately \$626,400 ongoing from fees related to permitting from the Department of Environmental Quality.

Regulatory Impact

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

Enactment of this legislation could result in a small reduction in 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.