



**Fiscal Note  
HJR002**

2024 General Session  
Joint Resolution for Gender Reassignment  
Surgical Health Benefits  
by Hayes, S.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(207,400)	\$(64,700)	\$(272,100)

**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
General Fund	\$0	\$192,400	\$192,400
General Fund, One-time	\$0	\$60,000	\$0
Income Tax Fund	\$0	\$15,000	\$15,000
Income Tax Fund, One-time	\$0	\$4,700	\$0
Transportation Fund	\$0	\$31,200	\$31,200
Transportation Fund, One-time	\$0	\$9,700	\$0
Federal Funds	\$0	\$68,500	\$68,500
Federal Funds, One-time	\$0	\$21,400	\$0
Dedicated Credits Revenue	\$0	\$29,300	\$22,300
Other Financing Sources	\$0	\$33,800	\$25,800
Restricted Accounts (FN Only)	\$0	\$38,900	\$29,700
Total Expenditures	\$0	\$504,900	\$384,900

Enactment of this legislation could cost State Agencies \$384,900 ongoing and \$120,000 one-time in FY 2025, including \$192,400 ongoing and \$60,000 one-time from the General Fund and \$15,000 ongoing and \$4,700 from the Income Tax Fund in FY 2025 for gender reassignment benefits. The one-time costs in FY 2025 assume a higher take-up rate at inception of the coverage.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(504,900)</b>	<b>\$(384,900)</b>

**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 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.