



Fiscal Note
S.B. 45 1st Sub. (Green)
2024 General Session
License Plate Revisions
by McCay, D. (McCay, Daniel.)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(30,800)	\$(30,800)

State Government

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

Revenues	FY 2024	FY 2025	FY 2026
License Plate Restricted Account (GFR)	\$0	\$599,000	\$625,000
Motor Vehicle Safety Impact Restricted Account	\$0	\$348,000	\$760,000
UCI Enterprise Fund	\$0	\$(3,496,000)	\$(3,496,000)
Total Revenues	\$0	\$(2,549,000)	\$(2,111,000)

Enactment of this legislation could reduce license plate fee revenue to the Tax Commission by \$1,748,000 and to the Utah Correctional Industries fund by a like amount, as one plate is issued to an individual or business. Additionally, enactment could increase license plate fee revenue to the Motor Vehicle Safety Impact Restricted Account by \$348,000 in FY 2025 and \$760,000 in FY 2026 ongoing from a \$1 fee per plate effective January 1, 2025. Enactment could also increase revenue to the License Plate Restricted Account by \$599,000 in FY 2025 and \$625,000 in FY 2026 ongoing from a \$25 fee per personalized plate.

Expenditures	FY 2024	FY 2025	FY 2026
General Fund, One-time	\$0	\$30,800	\$0
License Plate Restricted Account (GFR)	\$0	\$(1,049,000)	\$(1,073,000)
Motor Vehicle Safety Impact Restricted Account	\$0	\$348,000	\$760,000
UCI Enterprise Fund	\$0	\$(789,200)	\$(989,200)
Total Expenditures	\$0	\$(1,459,400)	\$(1,302,200)

Enactment of this legislation could cost the Tax Commission \$30,800 one-time from the General Fund in FY 2025 for updates to systems, forms, instructions, training and processes; this cost can be absorbed. Enactment could increase costs to the Tax Commission by up to \$100,000 one-time in FY 2025 and \$50,000 ongoing in FY 2026 from the License Plate Restricted Account for design and redesign of license plates. Enactment could increase costs to the Department of Corrections by \$200,000 one-time in FY 2025 for changes in the plate production process. Enactment could increase costs to the Tax Commission by \$599,000 in FY 2025 and \$625,000 ongoing in FY 2026 from the License Plate Restricted Account. Enactment could increase costs to the Department of Public Safety

by \$348,000 in FY 2025 and \$760,000 ongoing in FY 2026 from the Motor Vehicle Safety Impact Restricted Account. Finally, enactment could reduce license plate costs to the Tax Commission by \$1,748,000 ongoing and to the Department of Corrections by \$989,200 ongoing beginning in FY 2025.

	FY 2024	FY 2025	FY 2026
Net All Funds	\$0	\$(1,089,600)	\$(808,800)

Local GovernmentUCA 36-12-13(2)(c)

To the extent that the reduction in convictions for missing license plates exceeds the increase in convictions for obstructed license plates, enactment of this legislation could reduce local government fine revenue by \$50 per nonmoving traffic citation. Assuming a net reduction of 100 convictions and 80% collection rate, this bill could reduce local government fine revenue by \$4,000 in aggregate each year.

Individuals & BusinessesUCA 36-12-13(2)(c)

Enactment of this legislation could reduce costs by individuals and businesses by \$1,748,000 per year in license plate costs, could increase costs by \$348,000 in FY 2025 and \$760,000 in FY 2026 from a \$1 fee increase on license plates, and increase costs by \$599,000 in FY 2025 and \$625,000 in FY 2026 from a \$25 fee increase on personalized plates. Aggregate cost reduction is approximately \$801,000 in FY 2025 and \$363,000 in FY 2026 ongoing.

Regulatory ImpactUCA 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 EvaluationJR1-4-601

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.