



Fiscal Note

S.B. 152

2024 General Session
 Cost Sharing Amendments
 by Bramble, C.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(2,703,600)	\$0	\$(2,703,600)

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	\$949,500	\$949,500
Income Tax Fund	\$0	\$1,754,100	\$1,754,100
Transportation Fund	\$0	\$153,900	\$153,900
Federal Funds	\$0	\$338,100	\$338,100
Dedicated Credits Revenue	\$0	\$670,200	\$670,200
Other Financing Sources	\$0	\$127,300	\$127,300
Restricted Accounts (FN Only)	\$0	\$146,300	\$146,300
Total Expenditures	\$0	\$4,139,400	\$4,139,400

Enactment of this legislation may increase Public Employees Health Program costs by \$1,899,400 ongoing beginning in FY 2025, of which \$949,500 comes from the General Fund and \$74,100 comes from the Income Tax Fund. Enactment of this legislation may increase Higher Education costs by \$2,240,000 of which 75 percent is from Income Tax and 25 percent from Dedicated Credits - Tuition beginning in FY 2025.

	FY 2024	FY 2025	FY 2026
Net All Funds	\$0	\$(4,139,400)	\$(4,139,400)

Local Government

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

Enactment of this legislation may increase local government costs by \$2,900,000 ongoing and local education agency costs by \$4,340,000 ongoing beginning in FY 2025.

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.