



**Fiscal Note**  
**S.B. 169 1st Sub. (Green)**

2024 General Session  
 Military Installation Development Authority  
 Modifications  
 by Stevenson, J. (Stevenson, Jerry.)



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

JR4-4-101

|                            | Ongoing     | One-time | Total       |
|----------------------------|-------------|----------|-------------|
| Net GF/ITF/USF (rev.-exp.) | \$(421,800) | \$0      | \$(421,800) |

**State Government**

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

| Revenues                      | FY 2024    | FY 2025              | FY 2026    |
|-------------------------------|------------|----------------------|------------|
| Transportation Fund, One-time | \$0        | \$(2,000,000)        | \$0        |
| <b>Total Revenues</b>         | <b>\$0</b> | <b>\$(2,000,000)</b> | <b>\$0</b> |

Enactment of this legislation could reduce revenue to the Transportation Fund by an estimated \$2,000,000 one-time in FY 2025 for the transfer of surplus road sale proceeds to the Military Installation Development Authority (MIDA). To the extent that MIDA imposes the accommodations tax on privately owned property, enactment of this legislation could forgo future state sales and use tax by \$258,500 annually based on an estimated \$5,000,000 in qualifying accommodation and service sales.

| Expenditures              | FY 2024    | FY 2025          | FY 2026          |
|---------------------------|------------|------------------|------------------|
| Uniform School Fund       | \$0        | \$421,800        | \$421,800        |
| <b>Total Expenditures</b> | <b>\$0</b> | <b>\$421,800</b> | <b>\$421,800</b> |

Enactment of this legislation could cost the Basic School Program \$421,800 ongoing in FY 2025 from the Uniform School Fund to backfill lost Basic Levy property tax revenue allocated to the Military Installation Development Authority.

|                      | FY 2024    | FY 2025              | FY 2026            |
|----------------------|------------|----------------------|--------------------|
| <b>Net All Funds</b> | <b>\$0</b> | <b>\$(2,421,800)</b> | <b>\$(421,800)</b> |

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**Local Government**

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

Enactment of this legislation could increase sales tax revenue for the Military Installation Development Authority (MIDA) by an estimated \$23,500 annually from imposing an additional resort communities sales tax of 0.5%. To the extent that MIDA imposes the accommodations tax on privately owned property, enactment of this legislation could reduce local sales and use tax by \$125,000 annually and increase MIDA's accommodations tax revenue by \$537,500 annually for every \$5,000,000 in qualifying accommodation and service sales. This aggregate amount is unknown. To the extent that MIDA can meet its bonded debt obligations, enactment of this legislation could allow MIDA to return a portion of the estimated \$1,990,500 in property tax allocation MIDA may receive from a school district property tax levied on a MIDA project area. This aggregate amount is unknown. Enactment of this legislation could generate \$2,000,000 in one-time revenue for MIDA and cost MIDA \$2,000,000 one-time in FY 2025 for transportation projects.

**Individuals & Businesses**

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

Enactment of this legislation could increase sales tax costs for businesses and individuals in aggregate by an estimated \$23,500 annually for purchases in areas of the state subject to an additional resort communities sales tax of 0.5%. To the extent that the MIDA board imposes an accommodations tax on privately owned property, businesses or individuals making qualifying purchases could pay an additional \$154,000 annually in taxes for every \$5,000,000 in qualified purchases. This aggregate amount is unknown.

**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.