



Fiscal Note
S.B. 195 2nd Sub. (Salmon)
 2024 General Session
 Golf Course Amendments
 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	\$(75,000)	\$(75,000)

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
Income Tax Fund, One-time	\$0	\$75,000	\$0
State Park Fees (GFR)	\$0	\$25,000	\$0
Total Expenditures	\$0	\$100,000	\$0

Enactment of this legislation could cost Utah State University an estimated \$75,000 one-time in FY 2025 from the Income Tax Fund to conduct a study of water use by golf courses. The legislation could also cost the Division of State Parks \$25,000 one-time in FY 2025 from the Parks Fees Restricted Account to develop a master plan for state-owned golf courses.

	FY 2024	FY 2025	FY 2026
Net All Funds	\$0	\$(100,000)	\$0

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.

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.