



# Fiscal Note

## S.B. 237

2024 General Session  
Towing Modifications - As Amended  
by McKell, M.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(42,900)	\$(42,900)

### 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, One-time	\$6,000	\$36,900	\$0
Total Expenditures	\$6,000	\$36,900	\$0

Enactment of this legislation could increase expenditures for the Tax Commission by \$6,000 General Fund one-time in FY 2024 and \$36,900 General Fund one-time in FY 2025. The Tax Commission has indicated that \$6,000 of the cost could be absorbed.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	<b>\$(6,000)</b>	<b>\$(36,900)</b>	<b>\$0</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.