



**Fiscal Note**

**S.B. 45**

2024 General Session  
License Plate Revisions  
by McCay, D.



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

JR4-4-101

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

**State Government**

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

Revenues	FY 2024	FY 2025	FY 2026
License Plate Restricted Account (GFR)	\$(291,300)	\$(1,748,000)	\$(1,748,000)
Motor Vehicle Safety Impact Restricted Account	\$126,700	\$760,000	\$760,000
<b>Total Revenues</b>	<b>\$(164,600)</b>	<b>\$(988,000)</b>	<b>\$(988,000)</b>

Enactment of this legislation could reduce license plate fee revenue to the Tax Commission by (\$2.30) per plate, as one plate is issued to an individual or business. Additionally, enactment of this legislation could increase license plate fee revenue to the Tax Commission as \$1.00 to the Motor Vehicle Safety Impact Restricted Account is added for each individual or business issued a license plate. As an estimated 760,000 individuals and businesses are issued a license plate each year, aggregate license plate fees to the Tax Commission could decrease by (\$164,700) in FY 2024 one-time and (\$988,000) in FY 2025 ongoing.

Expenditures	FY 2024	FY 2025	FY 2026
License Plate Restricted Account (GFR)	\$(291,300)	\$(1,748,000)	\$(1,748,000)
Motor Vehicle Safety Impact Restricted Account	\$126,700	\$760,000	\$760,000
<b>Total Expenditures</b>	<b>\$(164,600)</b>	<b>\$(988,000)</b>	<b>\$(988,000)</b>

Enactment of this legislation could reduce the Tax Commission's license plate expenses from the License Plate Restricted Account by (\$291,300) in FY 2024 one-time and (\$1,748,000) in FY 2025 ongoing. Enactment could also increase the Department of Public Safety's motor vehicle safety expenses from the Motor Vehicle Safety Impact Restricted Account by \$126,700 in FY 2024 one-time and \$760,000 in FY 2025 ongoing.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Local Government**

UCA 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 & Businesses**

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

Enactment of this legislation could reduce license plate fee costs for individuals and businesses issued a license plate as one plate is issued and an additional dollar is deposited into the Motor Vehicle Safety Impact Restricted Account. The legislation could result in a net (\$1.30) decrease per individual or business issued a license plate. Estimating that 760,000 individuals and businesses are issued a plate each year, aggregate license plate fee reductions could be (\$164,700) in FY 2024 one-time and (\$988,000) in FY 2025 ongoing. Enactment of this legislation could cost or save individuals \$50 per nonmoving traffic citation impacted by the bill. Assuming a net reduction of 100 nonmoving traffic convictions and 80% collection rate, individuals could save \$4,000 in aggregate each year.

**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.