



**Fiscal Note**

**S.B. 119**

2024 General Session  
 Fire and Rescue Training Amendments  
 by Harper, W.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (125,000)	\$ (750,000)	\$ (875,000)

**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	\$0	\$125,000	\$125,000
Income Tax Fund, One-time	\$0	\$750,000	\$0
Total Expenditures	\$0	\$875,000	\$125,000

Enactment of this legislation could cost Utah Valley University (UVU) \$125,000 ongoing from the Income Tax Fund beginning in FY 2025 to cover operating expenses, capital expenses, and additional training for an aircraft rescue firefighting training program. The bill could also cost UVU \$750,000 one-time from the Income Tax Fund beginning in FY 2025 for start-up costs. UVU indicates they can absorb the \$750,000 one-time cost due to efforts to secure outside resources.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	<u>\$0</u>	<u>\$ (875,000)</u>	<u>\$ (125,000)</u>

**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 creates a new program or significantly expands an existing program. For a list of questions lawmakers might ask to improve accountability for the proposed program, please see:

<https://budget.utah.gov/newprogram>

**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.