



**Fiscal Note**  
**S.B. 168 1st Sub. (Green)**  
 2024 General Session  
 Affordable Building Amendments  
 by Fillmore, L. (Fillmore, Lincoln.)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(19,800)	\$0	\$(19,800)

**State Government**

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

Revenues	FY 2024	FY 2025	FY 2026
Dedicated Credits Revenue	\$20,300	\$161,300	\$161,300
Commerce Service Fund	\$0	\$1,400	\$1,400
<b>Total Revenues</b>	<b>\$20,300</b>	<b>\$162,700</b>	<b>\$162,700</b>

Enactment of this legislation could increase Dedicated Credits revenue by \$20,300 one-time in FY 2024 and \$161,300 ongoing in FY 2025 to the Department of Government Operations. Enactment could also increase revenue to the Commerce Service Account by \$1,400 ongoing in FY 2025 from issuance of additional building inspector licenses.

Expenditures	FY 2024	FY 2025	FY 2026
General Fund	\$0	\$19,800	\$19,800
Dedicated Credits Revenue	\$20,300	\$161,300	\$161,300
Commerce Service Fund	\$0	\$1,400	\$1,400
<b>Total Expenditures</b>	<b>\$20,300</b>	<b>\$182,500</b>	<b>\$182,500</b>

Enactment of this legislation could cost the Department of Workforce Services \$19,800 ongoing from the General Fund starting in FY 2025 for personnel costs to implement the First-time Homebuyer program modifications. Enactment could also cost the Department of Government Operations \$20,300 one time in FY 2024 and \$161,300 ongoing in FY 2025 from Dedicated Credits for personnel costs, data processing, and other current expenses. Enactment could also cost the Department of Commerce \$1,400 ongoing from the Commerce Service Account in FY 2025 to license additional building inspectors.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(19,800)</b>	<b>\$(19,800)</b>

**Local Government**

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

Local governments could collect fees related to the construction and installation of modular building units, which may include building permit fees, inspection fees, impact fees, and administrative fees, and could incur corresponding expenses administering the provisions of this legislation.

**Individuals & Businesses**

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

Approximately 16 individuals could pay \$85 per year in licensing fees for an aggregate total of \$1,400. Other individuals and businesses could pay fees summing to \$20,300 in FY 2024 and \$161,300 beginning in FY 2025 for building certifications.

**Regulatory Impact**

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

Enactment of this legislation could result in a small increase in 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.