



**Fiscal Note**  
**S.B. 252 1st Sub. (Green)**  
 2024 General Session  
 Municipal Incorporation Revisions  
 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	\$(200)	\$(200)

**State Government**

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

Revenues	FY 2024	FY 2025	FY 2026
Total Revenues	\$0	\$0	\$0

To the extent that a feasibility study no longer meets revenue surplus requirements that were increased, enactment of this legislation could reduce the dedicated credits revenue paid by newly incorporated municipalities to the Lieutenant Governor's Municipal Incorporation Expendable Special Revenue Fund by \$21,000 for each study; aggregate amount unknown.

Expenditures	FY 2024	FY 2025	FY 2026
General Fund, One-time	\$200	\$0	\$0
Total Expenditures	\$200	\$0	\$0

Enactment of this legislation could cost the Lieutenant Governor's Office \$200 one-time in FY 2024 from the General Fund to reclassify affected municipalities, which the Lieutenant Governor's Office indicated it can absorb.

Net All Funds	FY 2024	FY 2025	FY 2026
	\$(200)	\$0	\$0

**Local Government**

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

To the extent that a feasibility study no longer meets revenue surplus requirements that were increased, enactment of this legislation could reduce one-time incorporation costs for a newly incorporated municipality by \$21,000 for each study; aggregate impact is unknown. Enactment of this legislation could cost 19 towns transitioning to cities of the 5th class an estimated \$6,200 ongoing in FY 2025 in aggregate to fund municipal elections being held every two years rather than four. Enactment of this legislation could cost these towns transitioning to cities of the 5th class an estimated \$38,000 one-time in FY 2025 in aggregate to implement ordinance changes.

**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.