



**Fiscal Note**

**S.B. 263**

2024 General Session  
 Diesel Emissions Reduction Amendments  
 by Escamilla, L.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(147,400)	\$(84,000)	\$(231,400)

**State Government**

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

Revenues	FY 2024	FY 2025	FY 2026
Environmental Mitigation & Response Fund	\$88,000	\$1,061,000	\$1,591,000
<b>Total Revenues</b>	<b>\$88,000</b>	<b>\$1,061,000</b>	<b>\$1,591,000</b>

Enactment of this legislation could generate additional revenues to the Environmental Mitigation and Response Fund from fees and fines as follows: \$88,000 one-time in FY 2024, \$1,061,000 one-time in FY 2025, and \$1,591,000 ongoing in FY 2026.

Expenditures	FY 2024	FY 2025	FY 2026
General Fund	\$0	\$147,400	\$147,400
General Fund, One-time	\$84,000	\$0	\$0
Environmental Mitigation & Response Fund	\$88,000	\$1,061,000	\$1,591,000
<b>Total Expenditures</b>	<b>\$172,000</b>	<b>\$1,208,400</b>	<b>\$1,738,400</b>

Enactment of this legislation could cost the Tax Commission from the General Fund: \$84,000 one-time in FY 2024 and \$147,400 ongoing in FY 2025 for additional staff and programming. Enactment could also cost the Department of Environmental Quality from the Environmental Mitigation and Response Fund: \$88,000 one-time in FY 2024, \$1,061,000 one-time in FY 2025, and \$1,591,000 ongoing in FY 2026 for environmental mitigation and response projects.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	<b>\$(84,000)</b>	<b>\$(147,400)</b>	<b>\$(147,400)</b>

**Local Government**

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

Enactment of this legislation exempts non-road vehicles from property tax which could result in a cumulative revenue reduction to local governments by estimated \$3 million in the first year, after which the loss would be covered through tax shifts.

**Individuals & Businesses**

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

Enactment of this legislation would require owners of non-road vehicles to pay a fee between \$30 and \$10,000 based on the type of vehicle and if it is in a non-attainment county or not. The cumulative cost increase to these could be: \$88,000 one-time in FY 2024; \$1,061,000 one-time in FY 2025; and \$1,591,000 ongoing in FY 2026. The legislation could also result in an estimated \$3 million ongoing cumulative property tax decrease to the owners of non-road vehicles, which would be shifted to other property taxes.

**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.