



Fiscal Note

S.B. 39

2022 General Session
Mobile Workforce Income Tax
Amendments
by Bramble, C.



General, Education, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(309,000)	\$184,000	\$(125,000)

State Government

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

Revenues	FY 2022	FY 2023	FY 2024
Education Fund	\$0	\$(309,000)	\$(309,000)
Education Fund, One-time	\$0	\$184,000	\$0
Total Revenues	\$0	\$(125,000)	\$(309,000)

Enactment of this legislation could reduce revenue to the Education Fund by \$125,000 in FY 2023 and \$309,000 beginning in FY 2024, due to eligible nonresidents no longer having to remit income tax for work done in the state. Should all states offer a similar exclusion and none of the revenue loss is offset by a revenue gain, revenues to the Education Fund could be reduced by up to \$532,000 in FY 2023 and \$1,309,000 beginning in FY 2024.

Expenditures	FY 2022	FY 2023	FY 2024
Total Expenditures	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state expenditures.

	FY 2022	FY 2023	FY 2024
Net All Funds	\$0	\$(125,000)	\$(309,000)

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 could reduce the income tax burden for certain nonresident individuals; the aggregate impact could be a reduction of approximately \$125,000 in FY 2023 and \$309,000 in FY 2024, assuming all eligible nonresidents are residents of states that do not impose an income tax.

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 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.