



**Fiscal Note**  
**S.B. 61**

2022 General Session  
Delinquent Property Tax Collection  
Amendments  
by Harper, W.



**General, Education, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$0	\$0

**State Government**

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

Revenues	FY 2022	FY 2023	FY 2024
Dedicated Credits Revenue	\$0	\$(4,200)	\$(4,200)
Total Revenues	\$0	\$(4,200)	\$(4,200)

Enactment of this legislation could reduce dedicated credits revenue to the Department of Government Operations by \$4,200 ongoing, beginning in FY2023, due to lost fee revenue for account management.

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

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

Net All Funds	FY 2022	FY 2023	FY 2024
	\$0	\$(4,200)	\$(4,200)

**Local Government**

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

Enactment of this legislation could reduce fees paid by local governments to the Division of Finance by \$4,200 in aggregate annually. Enactment of this legislation could also shift between \$8,000 and \$100,000 annually of local government property tax collections in six counties to later fiscal years.

**Individuals & Businesses**

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

Enactment of this legislation could shift delinquent property tax payments for individuals or businesses to later fiscal years. In aggregate, the amount of the shift could be between \$8,000 and \$100,000 annually.

**Regulatory Impact**

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

No performance note required for this bill

**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.