Fiscal Note
S.B. 322
2025 General Session
Municipality Annexation and Incorporation Amendments
by Musselman, Calvin R.

General, Income Tax, and Uniform School Funds
JR4-4-101

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

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

Revenues	*FY 2025*	*FY 2026*	*FY 2027*
Total Revenues	$0	$0	$0

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

Expenditures	*FY 2025*	*FY 2026*	*FY 2027*
Total Expenditures	$0	$0	$0

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

	FY 2025	*FY 2026*	*FY 2027*
Net All Funds	$0	$0	$0

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

To the extent that a municipality rezones annexed areas to be more restrictive and affected property owners in such areas experience property value decreases, enactment of this legislation could reduce budgets for such municipalities until the five-year collection rate fully adjusts the tax rate as a result of increased payments or refunds to impacted property owners; the aggregate impact is unknown.

Individuals & Businesses
UCA 36-12-13(2)(c)

To the extent that a municipality rezones annexed areas to be more restrictive and affected property owners in such areas experience property value decreases, enactment of this legislation could increase payments or refunds to impacted property owners from such municipalities while also shifting tax burden to other property taxpayers as the five-year collection rate fully adjusts the tax rate as a result of the increased payments or refunds to impacted property owners; the aggregate impact is unknown.

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

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

2025/02/26 08:39, Lead Analyst: Travis Eisenbacher, Attorney: Oakey-Frost, R.

Performance Evaluation

This bill does not create a new program or significantly expand an existing program.

Notes on Notes

Fiscal explanations 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 explanation is not an appropriation. The Legislature decides appropriations separately.