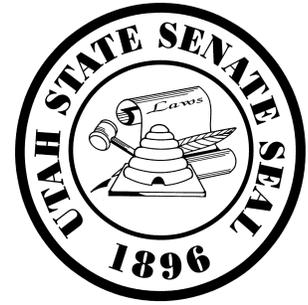




**Fiscal Note**  
**1st Sub. H.B. 8 (Buff)**

2026 General Session  
 State Agency Fees and Internal Service  
 Fund Authorization and Appropriations  
 by Brooks, Walt



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(6,844,900)	\$109,600	\$(6,735,300)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$(1,331,500)	\$(1,331,500)
General Fund, One-time	\$(949,900)	\$0	\$0
Restricted Revenue	\$0	\$1,331,500	\$1,331,500
Restricted Revenue, One-time	\$949,900	\$0	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This bill reduces General Fund revenue by \$(949,900) one-time in FY 2026 and \$(1,331,500) ongoing beginning in FY 2027 due to increased spending from accounts that otherwise would transfer proceeds to the General Fund at year-end.

Expenditures	FY 2026	FY 2027	FY 2028
Transfers	\$0	\$1,046,500	\$1,046,500
Transfers, One-time	\$542,900	\$0	\$0
Transportation Fund	\$0	\$1,296,000	\$1,296,000
Transportation Fund, One-time	\$669,700	\$0	\$0
Other Financing Sources	\$0	\$1,980,200	\$1,980,200
Other Financing Sources, One-time	\$1,169,200	\$0	\$0
Federal Funds	\$0	\$2,396,300	\$2,396,300
Federal Funds, One-time	\$1,527,600	\$0	\$0
Dedicated Credits Revenue	\$0	\$1,224,800	\$1,224,800
Dedicated Credits Revenue, One-time	\$365,000	\$0	\$0
General Fund	\$0	\$4,148,700	\$4,148,700
General Fund, One-time	\$(1,471,200)	\$0	\$0
Income Tax Fund	\$0	\$1,364,700	\$1,364,700
Income Tax Fund, One-time	\$411,700	\$0	\$0
Restricted Revenue	\$0	\$887,000	\$887,000
Restricted Revenue, One-time	\$573,100	\$0	\$0

1st Sub. H.B. 8 (Buff)

Total Expenditures	\$3,788,000	\$14,344,200	\$14,344,200
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This bill appropriates \$3,788,000, including (\$1,059,500) from the General/Income Tax Funds for FY 2026, plus \$14,344,200, including \$5,513,400 from the General/Income Tax Funds for FY 2027. These appropriations support the operations and capital acquisitions of state government, including expendable funds and accounts.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
<b>Net All Funds</b>	<u>\$(3,788,000)</u>	<u>\$(14,344,200)</u>	<u>\$(14,344,200)</u>

**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 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 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.