Fiscal Note
1st Sub. H.B. 13 (Buff)
2026 General Session
Municipal Services Fees and Political Subdivision Lien Amendments
by Cutler, Paul A.

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 2026*	*FY 2027*	*FY 2028*
Total Revenues	$0	$0	$0

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

Expenditures	*FY 2026*	*FY 2027*	*FY 2028*
Total Expenditures	$0	$0	$0

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

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$0	$0	$0

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

Enactment of this legislation may increase the number of tax sales and property liens issued by municipalities for unpaid service fees. To the extent that municipalities issue liens and collect on them, municipalities may see a net increase in revenue equal to unpaid fees, interest, and a one-time penalty of $8 for every $100 of overdue fees paid. The aggregate impact to municipalities is unknown.

To the extent that municipalities issue liens, county recorder costs could increase to record and remove municipal liens on property. The aggregate impact to counties is unknown.

To the extent that special districts charge interest and a one-time penalty on past due fees, enactment of this legislation could decrease interest revenue, as the allowable interest rate is capped at a lower range. Additionally, this legislation could have an unknown impact on penalty revenue to special districts for individual accounts, as one-time penalties are fixed at $8 for every $100 of overdue fees paid rather than variable collections and attorney costs. The aggregate impact to special districts is unknown.

2026/01/26 21:31, Lead Analyst: Tim Bereece, Attorney: Oakey-Frost, R.

Individuals & Businesses

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

To the extent that municipalities place liens on properties associated with unpaid fees, businesses and individuals may have to pay those fees plus interest and a one-time penalty. 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.

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.