



**Fiscal Note**  
**1st Sub. H.B. 16 (Buff)**

2026 General Session  
 Solar Power Plant Amendments  
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**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(2,400)	\$0	\$(2,400)

**State Government**

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

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

Enactment of this legislation could increase revenue to the Income Tax Fund by \$350,000 per solar power plant project that permits or builds on specific types of land, though the aggregate is unknown.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$2,400	\$2,400
Total Expenditures	\$0	\$2,400	\$2,400

Enactment of this legislation could increase expenditures for the Utah Department of Agriculture and Food by \$2,400 ongoing from the General Fund beginning in FY 2027 to provide the required consultation services. The agency has indicated that these costs can be absorbed.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	\$0	\$(2,400)	\$(2,400)

**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 could result in a medium increase in 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.