Fiscal Note
1st Sub. H.B. 20 (Buff)
2026 General Session
Correctional Facility Capacity Amendments
by Lisonbee, Karianne

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

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$(1,900)	$(900)	$(2,800)

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

Revenues	*FY 2026*	*FY 2027*	*FY 2028*
Closing Nonlapsing, One-time	$0	$(1,500,000)	$(2,785,700)
Beginning Nonlapsing, One-time	$0	$0	$1,500,000
New Account Created By Bill (FN Only), One-time	$0	$1,500,000	$1,285,700
Total Revenues	$0	$0	$0

To the extent that criminal justice bills that include delayed fiscal impacts are passed by the Legislature, previously one-time budget savings that would have accrued to the Department of Corrections would instead accrue in the Corrections Facility Expansion Restricted Account created in this bill. Based on bills already passed with one-time savings, there could be $1,500,000 deposited in the account in FY 2027, and $1,285,700 deposited in the account in FY 2028, but the exact amounts will vary with policy choices.

Expenditures	*FY 2026*	*FY 2027*	*FY 2028*
General Fund	$0	$1,900	$1,900
General Fund, One-time	$900	$0	$0
Total Expenditures	$900	$1,900	$1,900

Enactment of this legislation could cost the Department of Government Operations $900 one-time in FY 2026 and $1,900 ongoing from the General Fund to create and manage the new Corrections Facility Expansion Restricted Account. To the extent that criminal justice bills with delayed fiscal impact are passed by the Legislature, any previously one-time General Fund budget offsets would accrue to the Corrections Facility Expansion Restricted Account at an estimated $1,500,000 one-time in FY 2027 and $1,285,700 one-time in FY 2028. The actual cost will vary with policy choices.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$(900)	$(1,900)	$(1,900)

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

2026/01/28 15:33, Lead Analyst: Nate Osborne, Attorney: Larson, S.

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.