



Fiscal Note
1st Sub. H.B. 22 (Buff)
 2026 General Session
 Vintage Vehicle Amendments
 by Thurston, Norman K



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$5,400	\$5,400

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$71,300	\$71,300
Transportation Investment Fund of 2005, One-time	\$0	\$(54,200)	\$0
Transportation Fund	\$0	\$(22,900)	\$(22,900)
Transportation Fund, One-time	\$0	\$5,700	\$0
Dept. of Public Safety Rest. Acct.	\$0	\$5,500	\$5,500
Dept. of Public Safety Rest. Acct., One-time	\$0	\$(1,400)	\$0
Dedicated Credits Revenue	\$0	\$(2,900)	\$(2,900)
Dedicated Credits Revenue, One-time	\$0	\$700	\$0
Motor Vehicle Safety Impact Restricted Account	\$0	\$5,800	\$5,800
Motor Vehicle Safety Impact Restricted Account, One-time	\$0	\$(1,500)	\$0
Cultural and Community Engagement Foundation Fund	\$0	\$6,200	\$6,200
Cultural and Community Engagement Foundation Fund, One-time	\$0	\$(1,600)	\$0
General Fund, One-time	\$0	\$36,400	\$0
Total Revenues	\$0	\$47,100	\$63,000

Enactment of this legislation could decrease revenue to the Transportation Fund by \$17,200 one-time in FY 2027 and \$22,900 ongoing beginning in FY 2028 due to the change in the registration fees paid by certain vehicle owners. The registration fee change could also increase revenue to the Department of Public Safety by \$4,300 one-time in FY 2027 and \$5,800 ongoing beginning in FY 2028 from the Motor Vehicle Safety Impact Restricted Account and by \$4,100 one-time in FY 2027 and \$5,500 ongoing beginning in FY 2028 from the Public Safety Restricted Account. Enactment may decrease

dedicated credit revenue to the Tax Commission by \$2,200 one-time in FY 2027 and \$2,900 ongoing beginning in FY 2028 due to the elimination of the vintage vehicle fee.

Enactment could also increase revenues to the Heritage and Arts Foundation Fund by \$4,600 one-time in FY 2027 and \$6,200 ongoing beginning in FY 2028 by eliminating the historic license plate contribution exemption for vintage car owners. Increased historic license plate contributions could also increase revenue to the Transportation Investment Fund of 2005 by \$17,100 one-time in FY 2027 and \$71,300 ongoing beginning in FY 2028.

Enactment of this legislation appropriates \$36,400 one-time from the Transportation Investment Fund of 2005 to the General Fund to offset implementation costs from the Tax Commission.

Expenditures	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Transportation Investment Fund of 2005, One-time	\$0	\$36,400	\$0
General Fund, One-time	\$0	\$31,000	\$0
Total Expenditures	\$0	\$67,400	\$0

Enactment of legislation appropriates \$36,400 one-time to the General Fund from the Transportation Investment Fund of 2005 in FY 2027. Enactment of this legislation could cost the State Tax Commission \$31,000 one-time from the General Fund in FY 2027 to implement changes within the state's motor vehicle system.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	\$0	\$(20,300)	\$63,000

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 may decrease aggregate registration fees paid by individuals who own certain vehicles by approximately \$10,900 one-time in FY 2027 and \$14,500 ongoing beginning in FY 2028. Additionally, enactment could increase expenditures for vintage vehicle owners with the historical support special group license plate. It is estimated that additional fees on approximately 3,100 vehicles would be paid, for an aggregate cost of \$58,100 one-time in FY 2027 and \$77,500 ongoing beginning in FY 2028.

Regulatory Impact

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

Enactment of this legislation could result in a small reduction 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.