



Fiscal Note

H.B. 23

2026 General Session
 Service Animal Amendments
 by Lisonbee, Karianne



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

To the extent that people are convicted of a higher penalty as a result of this bill and pay their financial obligation, this could increase revenue/case in the following amounts: (1) General Fund \$380 per case. The aggregate amount is unknown.

Expenditures	FY 2026	FY 2027	FY 2028
Commerce Service Account, One-time	\$300	\$0	\$0
Total Expenditures	\$300	\$0	\$0

To the extent that a case is filed in district court as a result of the charges in this bill, enactment of this legislation could cost the Courts \$370/case from the General Fund. To the extent that offenders are sentenced to prison or probation it could cost the Department of Corrections \$85/bed/day and \$12/day for supervision. It could also cost the Board of Pardons and Parole \$430 per hearing. The aggregate amount of these costs is unknown.

Additionally, this legislation could cost the Department of Commerce \$300 one-time from the Commerce Service Account in FY 2026 for personnel costs to amend its website; the Department has indicated that these costs can be absorbed.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(300)	\$0	\$0

Local Government

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

Enactment of this bill could decrease revenue to local governments by about \$380/case for fines/fees. Local government entities could experience the following estimated expenditure impacts: 1. Prosecutors - \$232 costs per case; 2. Public Defense - \$1,170 costs per case; 3. County Jails - \$83 savings per day/offender; 4. Justice Courts - unknown decrease. The aggregate amount is unknown.

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.