



Fiscal Note

H.B. 30

2026 General Session
 Wildlife Management Area Amendments
 by Shallenberger, David



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(411,000,000)	\$15,927,200	\$(395,072,800)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
New Account Created By Bill (FN Only)	\$0	\$411,000,000	\$411,000,000
New Account Created By Bill (FN Only), One-time	\$(16,000,000)	\$0	\$0
Income Tax Fund	\$0	\$(411,000,000)	\$(411,000,000)
Income Tax Fund, One-time	\$16,000,000	\$0	\$0
Total Revenues	\$0	\$0	\$0

Enactment of this legislation could increase revenue to the newly created Wildlife Management Area Stewardship Fund by \$395.0 million one-time in FY 2026 and by \$411.0 million ongoing beginning in FY 2027 from donations to maintain wildlife management areas (WMA). This legislation would also decrease revenue to the Income Tax Fund an equivalent amount from the enactment of non-refundable individual and corporate income tax credits for wildlife management area contributions.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$0	\$34,000	\$0
Income Tax Fund, One-time	\$0	\$38,800	\$0
Total Expenditures	\$0	\$72,800	\$0

Enactment of this legislation could cost the Department of Natural Resources \$34,000 one-time in FY 2027 from the General Fund to establish a program for digital access permits at Wildlife Management Areas including informational signage, developing an educational video, and website improvements to support the program. Enactment of this legislation could also cost the Tax Commission \$38,800 one-time in FY 2027 from the Income Tax Fund to make changes to the state's databases in order to process a new type of non-refundable tax credit.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(72,800)	\$0

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 could reduce income tax liability for certain individuals by \$395.0 million one-time in FY 2026 and by \$411.0 million ongoing beginning in FY 2027. This reduction in tax liability would be offset by equivalent contributions to the Wildlife Management Area (WMA) Stewardship Fund. Enactment of this legislation could also reduce the amount paid for fishing licenses from certain individuals gaining access to fishing through their donations to the WMA Stewardship Fund, the aggregate amount of this reduction 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 creates a new program or significantly expands an existing program.
For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

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.