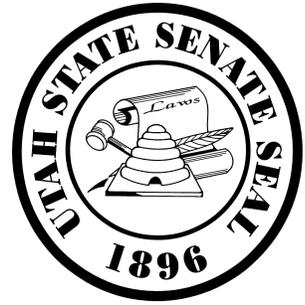




Fiscal Note
1st Sub. H.B. 37 (Buff)
 2026 General Session
 Used Oil Management Act Amendments
 by Chew, Scott H.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(3,900)	\$(3,900)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Used Oil Administration (GFR)	\$0	\$678,000	\$678,000
Total Revenues	\$0	\$678,000	\$678,000

Enactment of this legislation increases the recycling fee on the sale of new lubricating motor oil by \$.04 starting on July 1, 2026. This bill could increase revenue to the Used Oil Collection Administration restricted account by \$678,000 ongoing starting in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$3,900	\$0	\$0
Total Expenditures	\$3,900	\$0	\$0

Enactment could cost the Tax Commission \$3,900 one-time from the General Fund in FY 2026 to update forms, instructions, and processes related to a change in the recycling fee at the point of sale.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(3,900)	\$678,000	\$678,000

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 could result in businesses and individuals who purchase new (non-recycled) lubricating oil an additional \$678,000 annually in aggregate from paying an additional \$.04 per quart for the oil recycling fee.

Regulatory Impact

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

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.