Fiscal Note
H.B. 46
2026 General Session
Taxpayer Information Sharing Amendments
by Shelley, Troy

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

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$(5,000)	$(30,000)	$(35,000)

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

Revenues	*FY 2026*	*FY 2027*	*FY 2028*
Total Revenues	$0	$0	$0

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	*FY 2026*	*FY 2027*	*FY 2028*
General Fund	$0	$5,000	$5,000
General Fund, One-time	$30,000	$0	$0
Total Expenditures	$30,000	$5,000	$5,000

Enactment of this legislation could cost the Department of Public Safety $5,000 ongoing beginning in FY 2027 and $30,000 one-time in FY 2026 from the General Fund to set up and operate the required data system.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$(30,000)	$(5,000)	$(5,000)

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

Enactment of this legislation could cost local governments an unknown amount to set up systems to communicate with the state system.

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.

2026/01/07 14:00, Lead Analyst: Andrea Wilko, Attorney: Harb, G.

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.