



**Fiscal Note**  
**1st Sub. H.B. 46 (Buff)**  
 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
<b>Net All Funds</b>	<b>\$ (30,000)</b>	<b>\$ (5,000)</b>	<b>\$ (5,000)</b>

**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.

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.