



**Fiscal Note**  
**H.B. 60**  
2026 General Session  
Water Rights Amendments  
by Shallenberger, David



**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     |
| Enactment of this legislation likely will not materially impact state revenue.      |         |         |         |
| Expenditures                                                                        | FY 2026 | FY 2027 | FY 2028 |
| Total Expenditures                                                                  | \$0     | \$0     | \$0     |
| Enactment of this legislation likely will not materially impact state expenditures. |         |         |         |
| Net All Funds                                                                       | FY 2026 | FY 2027 | FY 2028 |
|                                                                                     | \$0     | \$0     | \$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 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.