



## Fiscal Note

### H.B. 73

2026 General Session  
Public Employee Retaliatory Action  
Amendments  
by Walter, R. Neil



#### General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(314,800)	\$(52,400)	\$(367,200)

#### 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	\$269,100	\$269,100
General Fund, One-time	\$44,800	\$0	\$0
Income Tax Fund	\$0	\$45,700	\$45,700
Income Tax Fund, One-time	\$7,600	\$0	\$0
Total Expenditures	\$52,400	\$314,800	\$314,800

Enactment of this legislation could increase the risk premiums to the State by \$44,800 one-time from the General Fund in FY2026 and \$269,100 ongoing from the General Fund beginning in FY2027. Additionally, this could increase risk premiums to the State by \$7,600 one-time from the Income Tax Fund in FY2026 and \$45,700 ongoing from the Income Tax Fund beginning in FY2027.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(52,400)	\$(314,800)	\$(314,800)

#### 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 could result in a small increase in 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.