



Fiscal Note
1st Sub. H.B. 78 (Buff)
 2026 General Session
 Nuclear Regulatory Amendments
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(380,000)	\$(60,900)	\$(440,900)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$16,900	\$16,900
Total Revenues	\$0	\$16,900	\$16,900

Enactment of this legislation could generate \$16,900 ongoing in Dedicated Credits starting in FY 2027 for the Attorney General's internal service fund from assisting the Department of Environmental Quality with rule making and legal review.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$16,900	\$16,900
General Fund	\$0	\$380,000	\$380,000
General Fund, One-time	\$60,900	\$0	\$0
Total Expenditures	\$60,900	\$396,900	\$396,900

Enactment of this legislation could cost the Department of Environmental Quality (DEQ) \$60,900 one-time in FY 2027 and \$380,000 ongoing starting in FY 2027 from the General Fund to establish and staff the Nuclear Energy Regulatory Office. Enactment may also cost the Attorney General \$16,900 ongoing from Dedicated Credits starting in FY 2027 to provide rule making and legal review for DEQ.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(60,900)	\$(380,000)	\$(380,000)

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 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.

Performance Evaluation

JR1-4-601

This bill creates a new program or significantly expands an existing program. For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

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.