



Fiscal Note
H.B. 82
2026 General Session
Judgment Information Amendments
by MacPherson, Matt



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(7,800)	\$(7,800)

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, One-time	\$7,800	\$0	\$0
Total Expenditures	\$7,800	\$0	\$0
Enactment of this legislation could cost the Tax Commission \$7,800 one-time from the General Fund in FY 2026 for tax system updates.			
Net All Funds	FY 2026	FY 2027	FY 2028
	\$(7,800)	\$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.