



Fiscal Note

H.B. 90

2026 General Session
 Sexual Offenses Amendments
 by Gwynn, Matthew H.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(4,171,700)	\$3,427,100	\$(744,600)

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	\$4,171,700	\$4,171,700
General Fund, One-time	\$0	\$(3,427,100)	\$(2,682,400)
Total Expenditures	\$0	\$744,600	\$1,489,300

Enactment of this bill could cost a total of \$744,600 from the General Fund in FY 2027, \$1,489,300 in FY 2028 and increase each year until a steady state of \$4,171,700 in FY 2033. The cost breakdown is as follows: 1. Department of Corrections - \$729,500 in FY 2027, \$1,459,000 in FY 2028, and increase each year until \$4,088,500 in FY 2033; 2. Board of Pardons and Parole - \$15,100 in FY 2027, \$30,300 in FY 2028, and increase until \$83,200 in FY 2033. This assumes the following impacts: 1. Probation - 5 fewer 3-year commitments; 2. Prison - 15 extended commitments between 5-7 years.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(744,600)	\$(1,489,300)

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.

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.