



## Fiscal Note

### H.B. 99

2026 General Session  
 Eyewear Sales Tax Amendments  
 by Maloy, A. Cory



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(7,500,000)	\$800,000	\$(6,700,000)

#### State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$(2,925,000)	\$(2,925,000)
Transportation Investment Fund of 2005, One-time	\$0	\$300,000	\$0
Other Financing Sources	\$0	\$(975,000)	\$(975,000)
Other Financing Sources, One-time	\$0	\$100,000	\$0
General Fund	\$0	\$(7,500,000)	\$(7,500,000)
General Fund, One-time	\$0	\$800,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$(10,200,000)</b>	<b>\$(11,400,000)</b>

The expansion of the prosthetic device sales tax exemption to include prescribed corrective eyeglasses and contact lenses in this bill is estimated to reduce state sales tax revenues to the General Fund and earmarks by approximately \$10.2 million in FY 2027 and \$11.4 million in FY 2028.

Expenditures	FY 2026	FY 2027	FY 2028
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation likely will not materially impact state expenditures.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(10,200,000)</b>	<b>\$(11,400,000)</b>

#### Local Government

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

The expansion of the prosthetic device sales tax exemption to include prescribed corrective eyeglasses and contact lenses in this bill is estimated to reduce local sales tax revenues by approximately \$5.4 million in FY 2027 and \$6.0 million in FY 2028.

**Individuals & Businesses**

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

The expansion of the prosthetic device sales tax exemption to include prescribed corrective eyeglasses and contact lenses in this bill is estimated to reduce sales tax liability for purchasers of these products by approximately \$15.6 million in FY 2027 and \$17.4 million in FY 2028.

**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.