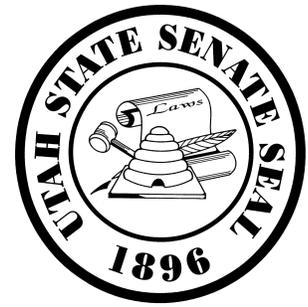




**Amended Fiscal Note**  
**H.B. 108**

2026 General Session  
Minors in State Custody Amendments  
by Fiefia, Doug



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (716,700)	\$ (119,500)	\$ (836,200)

**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	\$716,700	\$716,700
General Fund, One-time	\$119,500	\$0	\$0
Total Expenditures	\$119,500	\$716,700	\$716,700

Enactment of this bill could cost the Department of Health and Human Services from the General Fund \$119,500 one-time in FY 2026 and \$716,500 ongoing in FY 2027, to reflect modified percentages of a minor's federal benefit that the Department may use.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<u>\$ (119,500)</u>	<u>\$ (716,700)</u>	<u>\$ (716,700)</u>

**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.