Fiscal Note
H.B. 110
2026 General Session
Board of Pardons and Parole Amendments
by Clancy, Tyler

General, Income Tax, and Uniform School Funds JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$(11,309,200)	$8,143,800	$(3,165,400)

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	$11,309,200	$11,309,200
General Fund, One-time	$174,600	$(8,318,400)	$(6,238,800)
Total Expenditures	$174,600	$2,990,800	$5,070,400

Enactment of this legislation could cost the Utah Department of Corrections $10,398,000, ongoing from the General Fund beginning in FY 2027 for costs related to inmates' sentences being longer than those that are currently being applied. These increases would be phased in over 5 years as sentences are assessed over time. Enactment of this legislation could also cost the Board of Pardons and Parole, $911,200 ongoing in FY 2027 and $174,600 one-time in FY 2026, both from the General Fund for personnel and information technology costs related to the implementation of this bill.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$(174,600)	$(2,990,800)	$(5,070,400)

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.