



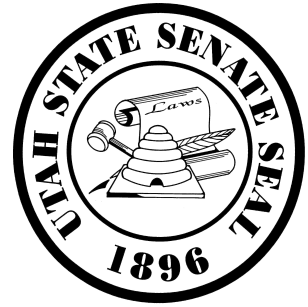
## Fiscal Note

### 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. |             |               |               |
| Net All Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | FY 2026     | FY 2027       | FY 2028       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$(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.

|                                                                                      |
|--------------------------------------------------------------------------------------|
| This bill does not create a new program or significantly expand an existing program. |
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**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.