



Fiscal Note
6th Sub. H.B. 110 (Ivory)

2026 General Session
 Offender Modifications
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,404,000)	\$1,053,000	\$(351,000)

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	\$1,404,000	\$1,404,000
General Fund, One-time	\$0	\$(1,053,000)	\$(702,000)
Total Expenditures	\$0	\$351,000	\$702,000

Enactment of this legislation could cost the Department of Corrections \$1.4 million ongoing in FY 2027 from the General Fund for costs related to supervision of certain offenders by Adult Probation and Parole. Supervision of each offender will cost \$7,800 per offender, per year with potentially over 180 offenders eligible per year. This note reflects a multi-year phase in of costs.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(351,000)	\$(702,000)

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 creates a new program or significantly expands an existing program.
For a list of questions lawmakers might ask to improve accountability for the proposed program,
please see: <https://budget.utah.gov/newprogram>

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.