



**Fiscal Note**  
**1st Sub. H.B. 112 (Buff)**  
 2026 General Session  
 Political Advertising Amendments  
 by Hayes, Sahara



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$0	\$0

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Total Revenues	\$0	\$0	\$0

Enactment of this legislation could increase revenue to the General Fund by \$1,000 per violation of political advertising requirements related to statewide, legislative, or federal offices, but the total impact is unknown.

Expenditures	FY 2026	FY 2027	FY 2028
Total Expenditures	\$0	\$0	\$0

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

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$0	\$0

**Local Government**

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

Enactment of this legislation could increase revenue to a political subdivision's general fund by \$500 per violation of political advertising requirements related to municipal, county, or local school board offices, but the total impact is unknown.

**Individuals & Businesses**

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

Enactment of this legislation could cost a person found guilty of violating the provisions of this bill \$1,000 per violation for political advertising related to statewide, legislative, or federal offices, and \$500 per violation for advertising related to municipal, county, or local school board offices. The total impact is unknown.

**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.

**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.