



**Fiscal Note**  
**2nd Sub. H.B. 119 (Gray)**  
2026 General Session  
Automotive Repair Business Amendments  
by Jack, Colin W.



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

JR4-4-101

|                            | Ongoing | One-time  | Total     |
|----------------------------|---------|-----------|-----------|
| Net GF/ITF/USF (rev.-exp.) | \$0     | \$(2,600) | \$(2,600) |

**State Government**

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

|                                                                                                                                                                                                                                                                                                   |                |                |                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|
| <b>Revenues</b>                                                                                                                                                                                                                                                                                   | <i>FY 2026</i> | <i>FY 2027</i> | <i>FY 2028</i> |
| General Fund, One-time                                                                                                                                                                                                                                                                            | \$(2,600)      | \$0            | \$0            |
| Insurance Department Acct (GFR), One-time                                                                                                                                                                                                                                                         | \$2,600        | \$0            | \$0            |
| Total Revenues                                                                                                                                                                                                                                                                                    | \$0            | \$0            | \$0            |
| Enactment of this legislation could decrease the year-end transfer to the General Fund from the Department of Insurance by \$2,600 one-time in FY 2026 due to increased spending from the Insurance Department Restricted Account.                                                                |                |                |                |
| <b>Expenditures</b>                                                                                                                                                                                                                                                                               | <i>FY 2026</i> | <i>FY 2027</i> | <i>FY 2028</i> |
| Insurance Department Acct (GFR), One-time                                                                                                                                                                                                                                                         | \$2,600        | \$0            | \$0            |
| Total Expenditures                                                                                                                                                                                                                                                                                | \$2,600        | \$0            | \$0            |
| Enactment of this legislation could cost the Department of Insurance \$2,600 one-time from the Insurance Department Restricted Account in FY 2026 to review insurer policy forms. Expenditures from the Insurance Department Restricted Account affect the year-end transfer to the General Fund. |                |                |                |
| <b>Net All Funds</b>                                                                                                                                                                                                                                                                              | <i>FY 2026</i> | <i>FY 2027</i> | <i>FY 2028</i> |
|                                                                                                                                                                                                                                                                                                   | \$(2,600)      | \$0            | \$0            |

**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 could result in a small increase in 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.