



Fiscal Note
2nd Sub. H.B. 147 (Gray)
2026 General Session
Government Form Submission
Amendments
by Teuscher, Jordan D.



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 likely will not materially impact state revenue.			
Expenditures	FY 2026	FY 2027	FY 2028
Federal Funds, One-time	\$0	\$0	\$800
General Fund, One-time	\$0	\$0	\$19,600
Total Expenditures	\$0	\$0	\$20,400
Enactment of this legislation could increase expenditures for the Department of Health and Human Services (DHHS) by \$19,600 from the General Fund and \$800 in Federal Funds one-time in FY 2028 to develop electronic options for all forms. The agency has indicated that \$1,800 could be absorbed.			
Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$0	\$(20,400)

Local Government

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

Enactment of this legislation could increase expenditures for all local governments with non-exempt forms. Costs will vary depending on the quantity and complexity of the forms, with an estimated range of \$10 to \$200 per form.
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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.
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Regulatory Impact

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.
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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.