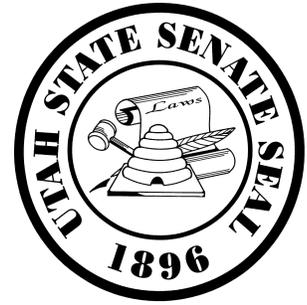




**Fiscal Note**  
**4th Sub. H.B. 147 (Green)**  
 2026 General Session  
 Government Form Submission  
 Amendments  
 by Teuscher, Jordan D.  
 (Vickers, Evan J.)



**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     | \$20,100 |
| Total Expenditures      | \$0     | \$0     | \$20,900 |

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.

|                      | FY 2026    | FY 2027    | FY 2028           |
|----------------------|------------|------------|-------------------|
| <b>Net All Funds</b> | <b>\$0</b> | <b>\$0</b> | <b>\$(20,900)</b> |

**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. Local governments with annual revenues or expenditures of \$1,000,000 or less are exempt from the requirements until January 1, 2030.

**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.

**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.