



**Fiscal Note**  
**1st Sub. H.B. 157 (Buff)**  
 2026 General Session  
 Department of Natural Resources  
 Amendments  
 by Shipp, Rex P.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(194,000)	\$0	\$(194,000)

**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
Transfers	\$0	\$605,400	\$605,400
Federal Funds	\$0	\$358,500	\$358,500
Land Exchange Distribution Account (GFR)	\$0	\$10,500	\$10,500
Utah Geological Survey Restricted Account (GFR)	\$0	\$724,400	\$724,400
Expendable Receipts	\$0	\$46,900	\$46,900
Dedicated Credits Revenue	\$0	\$15,800	\$15,800
General Fund	\$0	\$194,000	\$194,000
WDSF - Utah Wastewater Loan Program	\$0	\$10,000	\$10,000
Total Expenditures	\$0	\$1,965,500	\$1,965,500

Enactment of this legislation could cost the Department of Natural Resources \$1,965,500 ongoing beginning in FY 2027 from various sources due to codifying responsibilities to measure, analyze, and report groundwater resources in the state, including providing surface and groundwater data to support resource planning and development, and also to conduct a comprehensive statewide wetland assessment to inform planning efforts. These activities and ongoing expenses have been funded by past legislatures but were not required by law. As such, the agency has indicated it can absorb this cost.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(1,965,500)</b>	<b>\$(1,965,500)</b>

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**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.

**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.