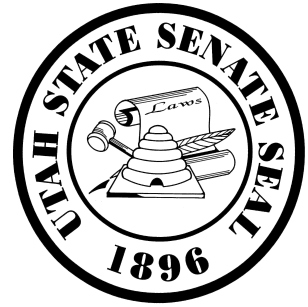




Fiscal Note
1st Sub. H.B. 168 (Buff)
2026 General Session
Hunting and Fishing Amendments
by Shipp, Rex P.



General, Income Tax, and Uniform School Funds

JR4-4-101

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

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Expendable Receipts	\$0	\$(240,000)	\$(240,000)
New Account Created By Bill (FN Only)	\$0	\$365,300	\$365,300
Total Revenues	\$0	\$125,300	\$125,300

Enactment of this legislation could increase revenues to the Guide and Outfitter Fund by an estimated \$5,300 per year beginning in FY 2027. The legislation redirects restitution revenues to the newly created Poaching Mitigation Fund, reducing Expendable Receipts by \$240,000 ongoing. It could also increase revenues to the Poaching Mitigation Fund by an estimated \$120,000 per year from repayments of operational expenses associated with law-enforcement investigations. To the extent that more people are convicted as a result of this bill and pay their financial obligation, this could increase revenue per case up to the following amounts: (1) General Fund \$1,450; and (2) Court Security \$53.

Expenditures	FY 2026	FY 2027	FY 2028
Expendable Receipts	\$0	\$(240,000)	\$(240,000)
New Account Created By Bill (FN Only)	\$0	\$360,000	\$360,000
Total Expenditures	\$0	\$120,000	\$120,000

Enactment of this legislation would reduce Expendable Receipts revenues from restitution payments by \$240,000 ongoing, currently used by the Division of Wildlife Resources, and redirect that amount to the newly created Poaching Mitigation Fund for use by the Division of Law Enforcement. Enactment could also cost the Division of Law Enforcement \$120,000 ongoing from the Poaching Mitigation Fund for law-enforcement investigations. To the extent that cases are filed in district court as a result of charges under this bill, enactment could cost the Courts up to \$790 per case from the General Fund. To the extent that offenders are sentenced to prison or probation, it could cost the Department of Corrections up to \$85 per bed per day and \$12 per day for supervision, and could cost the Board of Pardons and Parole up to \$430 per hearing.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	\$0	\$5,300	\$5,300

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

To the extent that more people are convicted as a result of this bill, local government entities could experience the following estimated expenditures: (1) Prosecutors \$1,392 per case; and (2) Public Defense \$3,420 per case.

Individuals & Businesses
UCA 36-12-13(2)(c)

Enactment of this legislation eliminates the spotter license, potentially prompting current holders to register as guides, in which case residents would pay an additional \$125 per license and nonresidents \$375, resulting in a cumulative ongoing increase of \$5,300. The bill also includes (1) penalties of up to \$1,500 per case for pilots involved in unlawful wildlife taking from aircraft, and (2) required reimbursement of investigative costs by qualifying wildlife-related offenders, with costs varying by case and a cumulative estimated impact of estimated \$120,000 per year.

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.