



Fiscal Note

H.B. 173

2026 General Session
 Disabled Parking Permit Amendments
 by Lee, Trevor



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(16,100)	\$(16,100)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$60,000	\$60,000
Dedicated Credits Revenue, One-time	\$5,000	\$0	\$0
Total Revenues	\$5,000	\$60,000	\$60,000

Enactment of this legislation could increase dedicated credits revenue to the Tax Commission by \$5,000 one-time in FY 2026 and \$60,000 ongoing beginning in FY 2027 from expectant mothers paying \$15 for an accessible parking placard.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$20,000	\$20,000
Dedicated Credits Revenue, One-time	\$5,000	\$0	\$0
General Fund, One-time	\$16,100	\$0	\$0
Total Expenditures	\$21,100	\$20,000	\$20,000

Enactment of this legislation could cost the Tax Commission \$6,100 one-time from the General Fund and \$3,300 one-time from Dedicated Credits in FY 2026 for system updates as well as \$20,000 ongoing beginning in FY 2027 and \$1,700 one-time in FY 2026 from dedicated credits for placard expenses.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(16,100)	\$40,000	\$40,000

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 could cost expectant mothers \$15 for a placard to park in accessible parking spaces. In aggregate, an estimated 4,000 mothers annually could apply for these placards, costing \$5,000 one-time in FY 2026 and \$60,000 ongoing beginning in FY 2027.

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 creates a new program or significantly expands an existing program.
For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

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.