



Fiscal Note
H.B. 174

2026 General Session
Sex Characteristic Change Treatment
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.)	\$21,500	\$(700)	\$20,800

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$(35,100)	\$(35,100)
Federal Funds, One-time	\$0	\$700	\$0
Total Revenues	\$0	\$(34,400)	\$(35,100)

Enactment of this legislation could decrease federal funds revenue to the Department of Health and Human Services by \$35,100 ongoing beginning in FY 2027, while increasing those revenues by \$700 one-time in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$(35,100)	\$(35,100)
Federal Funds, One-time	\$0	\$700	\$0
General Fund	\$0	\$(21,500)	\$(21,500)
General Fund, One-time	\$0	\$700	\$0
Total Expenditures	\$0	\$(55,200)	\$(56,600)

Enactment of this legislation could decrease costs for Department of Health and Human Services by \$21,500 ongoing from the General Fund and \$35,100 ongoing from Federal Funds beginning in FY 2027 by reducing 21 claims for hormone treatment, and administrative costs to enact this legislation could increase by \$700 one-time from the General Fund and \$700 one time from Federal funds in FY 2027.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$20,800	\$21,500

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.