



**Amended Fiscal Note**  
**1st Sub. H.B. 174 (Buff)**

2026 General Session  
 Sex Characteristic Change Treatment  
 Amendments - As Amended  
 by Shipp, Rex P.  
 (Ward, Raymond P.)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$21,500	\$(21,500)	\$0

**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	\$35,100	\$21,200
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(13,900)</b>

Enactment of this legislation could decrease federal funds revenue to the Department of Health and Human Services by \$13,900 one-time in FY 2028 and \$35,100 ongoing beginning in FY 2029 for expenditure impacts listed below.

Expenditures	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$(35,100)	\$(35,100)
Federal Funds, One-time	\$0	\$35,100	\$21,200
General Fund	\$0	\$(21,500)	\$(21,500)
General Fund, One-time	\$0	\$21,500	\$13,200
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(22,200)</b>

Enactment of this legislation could decrease costs for Department of Health and Human Services by \$9,000 one-time in FY 2028 and \$21,500 ongoing beginning in FY 2029 from the General Fund as well as \$14,600 one-time in FY 2028 and \$35,100 ongoing beginning in FY 2029 from Federal Funds from reducing 21 claims for hormone treatment annually. 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 2028.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,300</b>

**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.