



Fiscal Note
2nd Sub. H.B. 174 (Gray)

2026 General Session
 Sex Characteristic Change Treatment
 Amendments
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$21,500	\$(13,200)	\$8,300

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	\$21,200	\$0
Total Revenues	\$0	\$(13,900)	\$(35,100)

Enactment of this legislation could decrease federal funds revenue to the Department of Health and Human Services by \$13,900 one-time in FY 2027 and \$35,100 ongoing beginning in FY 2028 for expenditure impacts listed below.

Expenditures	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$(35,100)	\$(35,100)
Federal Funds, One-time	\$0	\$21,200	\$0
General Fund	\$0	\$(21,500)	\$(21,500)
General Fund, One-time	\$0	\$13,200	\$0
Total Expenditures	\$0	\$(22,200)	\$(56,600)

Enactment of this legislation could decrease costs for Department of Health and Human Services by \$9,000 one-time in FY 2027 and \$21,500 ongoing beginning in FY 2028 from the General Fund as well as \$14,600 one-time in FY 2027 and \$35,100 ongoing beginning in FY 2028 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 2027.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$8,300	\$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.