



**Fiscal Note**  
**2nd Sub. H.B. 183 (Gray)**  
 2026 General Session  
 Sex Designation Amendments  
 by Lee, Trevor  
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**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(22,100)	\$(22,100)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Total Revenues	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	FY 2026	FY 2027	FY 2028
Federal Funds, One-time	\$2,700	\$0	\$0
General Fund, One-time	\$22,100	\$0	\$0
Total Expenditures	\$24,800	\$0	\$0

Enactment of this bill could cost the Department of Workforce Services \$1,200 (\$300 from General Fund and \$900 from Federal Funds) one-time in FY 2026 to bring their systems into compliance with the provisions of this bill. The agency notes that this cost can be absorbed.

Enactment of this bill could cost the Tax Commission \$7,800 one-time General Fund in FY 2026 for programming costs to bring their systems into compliance with the provisions of this bill.

Enactment of this bill could cost the Department of Health and Human Services \$15,800 one-time in FY 2026 for programming costs to bring their systems into compliance with the provisions of this bill.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(24,800)</b>	<b>\$0</b>	<b>\$0</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.