



Fiscal Note
1st Sub. H.B. 193 (Buff)
2026 General Session
Transgender Medical Procedures
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.)	\$49,400	\$7,600	\$57,000

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$(322,600)	\$(322,600)
Federal Funds, One-time	\$(49,300)	\$0	\$0
Total Revenues	\$(49,300)	\$(322,600)	\$(322,600)

Enactment of this legislation may decrease federal funds to the Department of Health and Human Services by \$(49,300) one-time in FY 2026 and \$(322,600) ongoing beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$(322,600)	\$(322,600)
Federal Funds, One-time	\$(49,300)	\$0	\$0
General Fund	\$0	\$(49,400)	\$(49,400)
General Fund, One-time	\$(7,600)	\$0	\$0
Medicaid ACA Fund	\$0	\$(27,700)	\$(27,700)
Medicaid ACA Fund, One-time	\$(4,200)	\$0	\$0
Total Expenditures	\$(61,100)	\$(399,700)	\$(399,700)

Enactment of this legislation may save the Department of Health and Human Services one-time in FY 2026 (\$61,100) total funds (\$7,600 General Fund) and ongoing beginning in FY 2027 (\$399,700) total funds (\$49,400 General Fund) by no longer providing hormonal transgender treatment and primary and secondary sex characteristic surgical procedures to Medicaid clients and incarcerated individuals. Each retransition transgender treatment and surgical procedure covered may cost up to \$100,000.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$11,800	\$77,100	\$77,100

Local Government

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

Public entities that cover hormonal transgender treatment and primary and secondary sex characteristic surgical procedures may save around \$0.30 per member per month by no longer covering those services and have costs of around \$.0068 per member per month to cover retransition transgender treatment and surgical procedures.

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.