



Fiscal Note
4th Sub. H.B. 193 (Green)
 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.)	\$0	\$(500,000)	\$(500,000)

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
General Fund, One-time	\$0	\$500,000	\$0
Total Expenditures	\$0	\$500,000	\$0

Enactment of this legislation may cost the Attorney General around \$500,000 one-time in FY 2027 for indemnification costs.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$(500,000)	\$0

Local Government

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

Public entities that contract with the Public Employees' Benefit Insurance Program for health insurance and currently 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.

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.

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.