



**Fiscal Note**  
**1st Sub. H.B. 210 (Buff)**  
 2026 General Session  
 Tax Penalties Amendments  
 by Ballard, Melissa G.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$1,000,000	\$(1,003,900)	\$(3,900)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Income Tax Fund	\$0	\$1,000,000	\$1,000,000
Income Tax Fund, One-time	\$0	\$(1,000,000)	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>

Enactment of this legislation could increase Income Tax Fund revenue by \$0 in FY 2027 and \$1,000,000 in FY 2028 due to the net effect of modifying income thresholds, increasing the taxpayer tax credit for married filers, and repealing the earned income tax credit.

Expenditures	FY 2026	FY 2027	FY 2028
Income Tax Fund, One-time	\$0	\$3,900	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$3,900</b>	<b>\$0</b>

Enactment of this legislation may cost the Tax Commission \$3,900 one-time from the Income Tax Fund in FY 2027 for system modifications to administer the provisions of the legislation.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(3,900)</b>	<b>\$1,000,000</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 could increase tax liability for about 140,000 taxpayers by an average of \$200, and decrease tax liability for about 480,000 taxpayers by an average of \$60 ongoing beginning in FY 2027 due to the net effect of modifying income thresholds, increasing the taxpayer tax credit for married filers, and repealing the earned income tax credit. In aggregate, enactment of this legislation may increase the total income tax liability of taxpayers by \$0 in FY 2027 and \$1,000,000 in FY 2028.

**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.