



Fiscal Note
3rd Sub. H.B. 210 (Cherry)
 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.)	\$94,737,200	\$(56,856,300)	\$37,880,900

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Income Tax Fund	\$0	\$94,737,200	\$94,737,200
Income Tax Fund, One-time	\$0	\$(56,848,500)	\$(44,921,800)
Total Revenues	\$0	\$37,888,700	\$49,815,400

Enactment of this legislation could increase Income Tax Fund revenue by \$37.9 million in FY 2027 and \$49.8 million in FY 2028 due to the incremental changes in income thresholds.

Expenditures	FY 2026	FY 2027	FY 2028
Income Tax Fund, One-time	\$0	\$7,800	\$0
Total Expenditures	\$0	\$7,800	\$0

Enactment of this legislation may cost the Tax Commission \$7,800 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
Net All Funds	\$0	\$37,880,900	\$49,815,400

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 income tax liability for about 1.01 million taxpayers by an average of \$37 in FY 2027 and \$48 in FY 2028 due to the incremental changes in income thresholds. In aggregate, enactment of this legislation may increase the total income tax liability of taxpayers by \$37.9 million in FY 2027 and \$49.8 million 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.

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.