



Fiscal Note
4th Sub. H.B. 210 (Green)
 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.)	\$20,709,600	\$(20,048,000)	\$661,600

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Income Tax Fund	\$0	\$20,709,600	\$20,709,600
Income Tax Fund, One-time	\$0	\$(20,040,200)	\$(17,374,900)
Total Revenues	\$0	\$669,400	\$3,334,700

Enactment of this legislation could increase Income Tax Fund revenue by \$669,400 in FY 2027 and \$3.3 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	\$661,600	\$3,334,700

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 29,400 taxpayers by an average of \$23 in FY 2027 and for about 104,600 taxpaying by \$32 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 \$669,400 in FY 2027 and \$3.3 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.