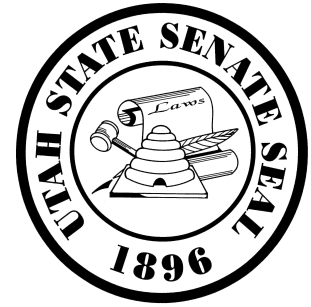




**Fiscal Note**  
**5th Sub. H.B. 210 (Salmon)**

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.)	\$12,651,100	\$(12,343,700)	\$307,400

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Income Tax Fund	\$0	\$12,651,100	\$12,651,100
Income Tax Fund, One-time	\$0	\$(12,335,900)	\$(10,716,800)
<b>Total Revenues</b>	<b>\$0</b>	<b>\$315,200</b>	<b>\$1,934,300</b>

Enactment of this legislation could increase Income Tax Fund revenue by \$315,200 in FY 2027 and \$1.9 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
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$7,800</b>	<b>\$0</b>

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
<b>Net All Funds</b>	<b>\$0</b>	<b>\$307,400</b>	<b>\$1,934,300</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 income tax liability for about 4,800 taxpayers by an average of \$66 in FY 2027 and for about 78,500 taxpayers by \$25 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 \$315,200 in FY 2027 and \$1.9 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.