



Fiscal Note

H.B. 212

2026 General Session
 County Formation Amendments
 by Teuscher, Jordan D.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$0	\$0

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
Total Expenditures	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state expenditures.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$0	\$0

Local Government

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

To the extent that municipalities propose the creation of a new county via resolution, enactment of this legislation could cost a municipality \$300 to \$500 to adopt a resolution supporting the creation of a new county. The aggregate cost is estimated to be \$3,500 as about 9 municipalities would need to adopt similar resolutions to meet bill thresholds.

Enactment of this legislation could cost an existing county \$30,000 or more to conduct a feasibility study assessing the creation of a new county. To the extent that municipalities may request revisions to a feasibility study report, enactment of this legislation could cost the existing county \$10,000 or more for feasibility study modifications. As the costs of feasibility studies and any subsequent modifications are subject to consultant bids, the aggregate amount is unknown.

To the extent that a special election to consider the creation of a new county is held in an odd year, enactment of this legislation could cost the existing county \$2.50 per voter in municipalities where an election would otherwise be canceled. The aggregate amount is unknown.

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.

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.