



Fiscal Note
1st Sub. H.B. 212 (Buff)
 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

To the extent that a new county feasibility study is conducted, enactment of this legislation could cost multiple agencies an unknown amount one-time from providing cost estimates to the study for new county impacts on systems and processes.

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 a petitioning municipality an estimated \$4,500 or more one-time for a new county feasibility study and an estimated \$1,100 or more one-time for modifications if requested. The aggregate impact to petitioning municipalities is estimated to be \$40,000 or more one-time for a new county feasibility study and an estimated \$10,000 or more one-time for modifications, if requested, assuming 9 municipalities adopt triggering resolutions.

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.