



**Fiscal Note**

**H.B. 225**

2026 General Session  
Boundary Line Amendments  
by Shelley, Troy



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (16,000)	\$ 0	\$ (16,000)

**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
Transportation Fund	\$ 0	\$ 200,000	\$ 200,000
General Fund	\$ 0	\$ 16,000	\$ 16,000
Total Expenditures	\$ 0	\$ 216,000	\$ 216,000

Enactment of this legislation could increase the cost to the Department of Transportation by \$200,000 ongoing from the Transportation Fund beginning in FY 2027 for staff support due to the additional work per property acquisition transaction. Enactment of this legislation could also increase the costs to the Department of Facility and Construction Management by \$16,000 ongoing from the General Fund beginning in FY 2027 for staff support due to the additional work per property acquisition transaction. The department has indicated they can absorb this cost.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<u>\$ 0</u>	<u>\$ (216,000)</u>	<u>\$ (216,000)</u>

**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 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 could result in a small increase in 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.