



Fiscal Note
1st Sub. H.B. 249 (Buff)
 2026 General Session
 Federal Funds Modifications
 by Roberts, Calvin



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(150,000)	\$(150,000)	\$(300,000)

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
Income Tax Fund	\$0	\$150,000	\$150,000
Income Tax Fund, One-time	\$0	\$150,000	\$0
Total Expenditures	\$0	\$300,000	\$150,000

Enactment of this legislation appropriates \$150,000 one-time in FY27 and \$150,000 ongoing beginning in FY27 from the Income Tax Fund to Utah State University to develop and maintain a federal funds dependency portal as outlined in this bill.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$(300,000)	\$(150,000)

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 likely will not change the regulatory burden for Utah residents or businesses.

Performance Evaluation

JR1-4-601

This bill creates a new program or significantly expands an existing program.

For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

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.