



Fiscal Note
2nd Sub. H.B. 253 (Gray)
 2026 General Session
 Marijuana Amendments
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$333,700	\$(162,300)	\$171,400

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Court Security Account (GFR)	\$0	\$8,000	\$8,000
General Fund	\$0	\$333,700	\$333,700
Total Revenues	\$0	\$341,700	\$341,700

Enactment of this legislation could increase revenue to the General Fund by \$333,700 ongoing beginning in FY 2027, and increase revenue to the Court Security Account by \$8,000 ongoing beginning in FY 2027 due to the change in penalties for possession of marijuana at different amounts.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$0	\$162,300	\$0
Total Expenditures	\$0	\$162,300	\$0

Enactment of this legislation could increase costs to the Courts by \$162,300 one-time from the General Fund in FY 2027 for system updates to track information around deferred prosecution and marijuana quantities.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$179,400	\$341,700

Local Government

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

Enactment of this legislation could result in an increase of \$23,500 ongoing in local government revenue beginning in FY 2027 due to the new tiered system of marijuana possession increasing some of the penalties.

Individuals & Businesses

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

To the extent that individuals violate provisions of this legislation, this could cost certain offenders about \$1,500 per case. Assuming around 675 cases switch from a Class B Misdemeanor to a Class A Misdemeanor, the aggregate revenue impact could be around \$365,200 ongoing beginning in FY 2027.

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.