



Fiscal Note
1st Sub. H.B. 263 (Buff)
 2026 General Session
 Heavy Duty Vehicle 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.)	\$0	\$0	\$0

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Transportation Fund	\$0	\$3,062,000	\$3,062,000
Transportation Fund, One-time	\$537,000	\$0	\$0
Total Revenues	\$537,000	\$3,062,000	\$3,062,000

Enactment of this legislation could increase fee revenue to the Transportation Fund by \$537,000 one-time in FY 2026 and \$3,062,000 ongoing beginning in FY 2027 for a new \$175 fee charged when registering a high emissions heavy duty vehicle. As the model year for affected vehicles is fixed at 2009 or older, ongoing revenues are estimated to be reduced by 5 percent annually.

Expenditures	FY 2026	FY 2027	FY 2028
Total Expenditures	\$0	\$0	\$0

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

	FY 2026	FY 2027	FY 2028
Net All Funds	\$537,000	\$3,062,000	\$3,062,000

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 could increase expenditures for businesses and individuals who register a high emissions heavy duty vehicle. It is estimated that additional fees on approximately 24,400 registrations would be paid, for an aggregate cost of \$537,000 one-time in FY 2026 and \$3,062,000 ongoing beginning in FY 2027. As the model year for affected vehicles is fixed at 2009 or older, aggregate ongoing costs for businesses and individuals are estimated to be reduced by 5 percent annually.

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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.