



Fiscal Note
1st Sub. H.B. 308 (Buff)
 2026 General Session
 Homeless Services Amendments
 by Okerlund, Clinton
 (Weiler, Todd)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(3,900)	\$(3,900)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Homeless Shelter Cities	\$0	\$753,000	\$753,000
Mitigation Restricted Account (GFR), One-time			
Total Revenues	\$0	\$753,000	\$753,000

Enactment of this legislation modifies the local sales tax contribution to the Homeless Shelter Cities Mitigation Restricted Account by increasing both the percentage of certain sales tax revenues deducted and the maximum deduction cap for calendar year 2027 only. It is estimated that this bill will increase sales tax revenue distributed to the Homeless Shelter Cities Mitigation Restricted Account by approximately \$753,000 one-time in FY2027 and FY2028.

Expenditures	FY 2026	FY 2027	FY 2028
Homeless Shelter Cities	\$0	\$753,000	\$753,000
Mitigation Restricted Account (GFR), One-time			
General Fund, One-time	\$0	\$3,900	\$0
Total Expenditures	\$0	\$756,900	\$753,000

Enactment of this bill could reduce funds to the Governor's Office of Planning and Budget \$320,000 ongoing in FY 2027 and \$53,000 one-time in FY 2026 from the General Fund as the position of the State's Homeless Coordinator is moved to the Department of Workforce Services.

Enactment of this bill could cost the Department of Workforce Services \$320,000 ongoing in FY 2027 and \$53,000 one-time in FY 2026 from the General Fund as the position of the State's Homeless Coordinator is moved to the Office of Homeless Services within the Department of Workforce Services. Furthermore, enactment of this bill could also result in the expenditure of \$753,000 in FY 2027 and FY 2028 from the Homeless Shelter Cities Mitigation Restricted Account as authorized in statute.

Enactment of this bill could cost the Utah Tax Commission \$3,900 one-time in FY 2027 for back end programming to comply with provisions of this bill.

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	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	<u>\$0</u>	<u>\$(3,900)</u>	<u>\$0</u>

Local Government

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

Enactment of this legislation modifies the local sales tax contribution to the Homeless Shelter Cities Mitigation Restricted Account by increasing both the percentage of certain sales tax revenues deducted and the maximum deduction cap for calendar year 2027 only. It is estimated that this bill will reduce sales tax revenue distributed to local governments by approximately \$753,000 one-time in FY2027 and FY 2028. While impacts vary by municipality, the maximum estimated annual reduction for a single locality is \$41,000.

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.

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.