



## Fiscal Note

### H.B. 318

2026 General Session  
 Agency Fee Amendments  
 by Christofferson, Kay J.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(54,600)	\$(54,600)

#### State Government

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

Revenues	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$0	\$(6,400)	\$0
Insurance Department Acct (GFR), One-time	\$0	\$6,400	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation could reduce revenue to the General Fund by \$6,400 one-time in FY 2027 due to spending from the Insurance Department Restricted Account, as shown below. Spending from the Insurance Department Restricted Account reduces the year-end transfer to the General Fund.

Expenditures	FY 2026	FY 2027	FY 2028
Transportation Fund, One-time	\$0	\$4,900	\$0
Dedicated Credits Revenue, One-time	\$0	\$2,000	\$0
General Fund, One-time	\$0	\$48,200	\$0
Insurance Department Acct (GFR), One-time	\$0	\$6,400	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$61,500</b>	<b>\$0</b>

Enactment of this legislation could cost \$61,500 one-time in FY 2027 to set up fee tracking systems. Of this amount, \$48,200 is from the General Fund, \$6,400 is from the Insurance Department Restricted Account, \$4,900 is from the Transportation Fund, and \$2,000 is from Dedicated Credits. The Department of Environmental Quality indicates it can absorb their \$11,400 General Fund cost.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(61,500)</b>	<b>\$0</b>

#### 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 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.