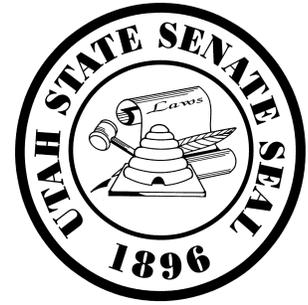




Fiscal Note
1st Sub. H.B. 338 (Buff)

2026 General Session
 First Responder Health Amendments
 by Wilcox, Ryan D.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(39,400)	\$(15,900)	\$(55,300)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
New Account Created By Bill (FN Only)	\$0	\$25,000	\$25,000
New Account Created By Bill (FN Only), One-time	\$0	\$800,000	\$0
Total Revenues	\$0	\$825,000	\$25,000

Enactment of this legislation could increase revenue by a total of \$925,000 from FY 2027 to FY 2031 to the newly created Mental Health Resources for First Responders Account to support mental health services for first responders outlined in the bill. Revenue breakdown is as follows: 1. General Fund transfer - \$800,000 one-time; and 2. First responder employer contributions for every 100 first responder employees - \$125,000 total (\$25,000/year from FY 2027 to FY 2031).

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$39,400	\$39,400
General Fund, One-time	\$900	\$15,000	\$0
New Account Created By Bill (FN Only)	\$0	\$75,000	\$75,000
Total Expenditures	\$900	\$129,400	\$114,400

For every 100 qualified first responder employees that are treated as a result of this bill, this could cost \$114,400 ongoing (from FY 2027 to FY 2031) and \$15,900 one-time in (between FY 2026 and FY 2027) for mental health resources and related administrative support, the breakdown is as follows: 1. Department of Public Safety (DPS) - \$75,000 ongoing from the Mental Health Resources for First Responders Account for mental health resources beginning in FY 2027, \$37,500 ongoing and \$15,000 one-time from the General Fund in FY 2027 for administrative support; and 2. Division of Finance - \$900 one-time in FY 2026 and \$1,900 ongoing beginning in FY 2027 from the General Fund to create and administer the new restricted account in this bill. The bill also transfers \$800,000 one-time in General Fund appropriations from DPS into the newly created account and reflects a net \$0 impact.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(900)	\$695,600	\$(89,400)

Local Government

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

First responder employers could contribute \$25,000 ongoing for every 100 first responder employees that qualify from FY 2027 to FY 2031. Conversely, these first responder agencies could receive about \$75,000 annually from FY 2027 to FY 2031 in mental health resource benefits.

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.