



**Fiscal Note**  
**1st Sub. H.B. 349 (Buff)**  
 2026 General Session  
 Statewide Water Storage  
 by Brooks, Walt



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (1,000)	\$ (4,000)	\$ (5,000)

**State Government**

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

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

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

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$1,000	\$1,000
General Fund, One-time	\$2,000	\$2,000	\$0
Total Expenditures	\$2,000	\$3,000	\$1,000

Enactment of this legislation could cost the Department of Natural Resources \$2,000 one-time in FY 2026, \$2,000 one-time in FY 2027 and \$1,000 ongoing beginning in FY 2027 for rule making and annual reporting. The Department has indicated it can absorb these costs.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$ (2,000)</b>	<b>\$ (3,000)</b>	<b>\$ (1,000)</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 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.