



Revised Fiscal Note
1st Sub. H.B. 375 (Buff)
 2026 General Session
 Outdoor Recreation Modifications
 by Kyle, Jason B.



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
Total Revenues	\$0	\$0	\$0

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

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

Enactment of this legislation could increase the Department of Natural Resources expenditures from the Outdoor Adventure Infrastructure Account by up to \$919,300 ongoing beginning in FY 2027 for administrative costs. The bill could also increase expenditures from the Outdoor Adventure Infrastructure Restricted Account by \$1,838,700 ongoing beginning in FY 2027 to fund the Utah Children's Outdoor Recreation and Education Grants Program created by the bill. It would also decrease expenditures from the Outdoor Adventure Infrastructure Account for capital grants by a like amount making the bill net neutral.

	FY 2026	FY 2027	FY 2028
Net All Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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.

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.