



Fiscal Note
1st Sub. H.B. 376 (Buff)

2026 General Session
 Land Management Funding Amendments
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,900,000)	\$0	\$(1,900,000)

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
Income Tax Fund	\$0	\$1,900,000	\$1,900,000
Total Expenditures	\$0	\$1,900,000	\$1,900,000

Enactment of this legislation appropriates \$2,550,000 ongoing from the Income Tax Fund Utah State University for the Utah Forest Restoration Institute for staff and restoration projects. The bill also reduces \$650,000 ongoing from the Income Tax Fund within the University's budget as an offset for a net Income Tax Fund impact of \$1,900,000.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(1,900,000)	\$(1,900,000)

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.