



**Fiscal Note**  
**2nd Sub. H.B. 386 (Gray)**

2026 General Session  
 Immigration 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.)	\$0	\$0	\$0

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Higher Education Tuition	\$0	\$6,906,600	\$6,906,600
<b>Total Revenues</b>	<b>\$0</b>	<b>\$6,906,600</b>	<b>\$6,906,600</b>

Enactment of this legislation could increase Higher Education Tuition Fund revenues by \$6,906,600 ongoing beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$6,906,600</b>	<b>\$6,906,600</b>

**Local Government**

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

Enactment of this legislation could cost the Utah Housing Corporation \$111,000 ongoing beginning in FY 2027 for personnel and operations expenses to conduct lawful presence verification for home loan borrowers.

**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.