



Fiscal Note
H.B. 387
 2026 General Session
 Kratom Modifications
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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
Dedicated Credits Revenue	\$0	\$(161,900)	\$(161,900)
Total Revenues	\$0	\$(161,900)	\$(161,900)

Enactment of this legislation could reduce Dedicated Credit revenue by \$161,900 ongoing beginning in FY 2027 from fewer Kratom product registrations and registered food establishments.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$(161,900)	\$(161,900)
Total Expenditures	\$0	\$(161,900)	\$(161,900)

Enactment of this legislation could reduce expenditures by the Department of Agriculture and Food by \$161,900 beginning in FY 2027 from fewer inspections of products and food establishments.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$0	\$0

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 could reduce the food establishment registration fees paid by 521 kratom retailers by \$51,200. This legislation could also reduce product registration fees paid by kratom processors by \$110,700 from making 233 products ineligible for registration and sale.

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.