# Fiscal Note
# 1st Sub. H.B. 390 (Buff)
2026 General Session
Veterans PTSD Clinical Research Amendments
by Dailey-Provost, Jennifer

## General, Income Tax, and Uniform School Funds

| | Ongoing | One-time | Total |
|---|---|---|---|
| **Net GF/ITF/USF (rev.-exp.)** | $0 | $(2,000,000) | $(2,000,000) |

## State Government

| Revenues | FY 2026 | FY 2027 | FY 2028 |
|---|---|---|---|
| Total Revenues | $0 | $0 | $0 |

To the extent that the Huntsman Mental Health Institute is able to secure gift, grants, or donation, there could be an impact to State Funds. The aggregate impact could amount to $2,000,000 or less.

| Expenditures | FY 2026 | FY 2027 | FY 2028 |
|---|---|---|---|
| Income Tax Fund, One-time | $0 | $2,000,000 | $0 |
| Total Expenditures | $0 | $2,000,000 | $0 |

To the extent that the Huntsman Mental Health Institute does not secure gifts, grants, or donations, enactment of this legislation could cost the University of Utah $2,000,000 one-time from the Income Tax Fund in FY 2027 to conduct the a clinical study on the safety and feasibility of psychedelic assisted therapy for veterans with treatment-resistant post-traumatic stress disorder.

| | FY 2026 | FY 2027 | FY 2028 |
|---|---|---|---|
| **Net All Funds** | $0 | $(2,000,000) | $0 |

## Local Government

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

## Individuals & Businesses

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

## Regulatory Impact

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.

2026/02/10 20:10, Lead Analyst: Josh Pittman, Attorney: Shewan, A.