General, Income Tax, and Uniform School Funds

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$(545,500)	$(88,100)	$(633,600)

State Government

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
General Fund	$0	$545,500	$545,500
General Fund, One-time	$0	$88,100	$0
Total Expenditures	$0	$633,600	$545,500

Enactment of this bill could cost the Courts about $88,100 one-time and $545,500 ongoing beginning in FY 2027 from the General Fund to establish a three-judge panel system as outlined in the bill. This estimate includes costs for: three law clerks, one case manager, and IT system changes.

	FY 2026	FY 2027	FY 2028
Net All Funds	$0	$(633,600)	$(545,500)

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.

Performance Evaluation

This bill creates a new program or significantly expands an existing program.

For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: https://budget.utah.gov/newprogram

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.