



**Fiscal Note**  
**2nd Sub. H.B. 408 (Gray)**  
 2026 General Session  
 Data Sharing 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.)	\$130,000	\$0	\$130,000

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$(130,000)	\$(130,000)
General Fund	\$0	\$130,000	\$130,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation could increase the year-end transfer from the Commerce Service Fund to the General Fund by \$130,000 ongoing beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$(130,000)	\$(130,000)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$(130,000)</b>	<b>\$(130,000)</b>

Enactment of this legislation could decrease expenditures for the Department of Commerce by \$130,000 ongoing beginning in FY 2027 from the Commerce Service Account due to the decreased regulatory responsibilities. Spending from the Commerce Service Account impacts year-end transfers to the General Fund.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$130,000</b>	<b>\$130,000</b>

**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 could result in a medium reduction in 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.