Fiscal Note
4th Sub. H.B. 416 (Green)
2026 General Session
Firefighter Cancer 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.)	$(2,900)	$(8,700)	$(11,600)

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

Revenues	*FY 2026*	*FY 2027*	*FY 2028*
Firefighters Retirement Trust & Agency Fund	$0	$(10,300,000)	$(10,300,000)
Firefighters Retirement Trust & Agency Fund, One-time	$0	$700,000	$0
New Account Created By Bill (FN Only)	$0	$10,300,000	$10,300,000
New Account Created By Bill (FN Only), One-time	$0	$(700,000)	$0
Total Revenues	$0	$0	$0

Enactment of this legislation could shift the allocation of fire insurance premiums taxes by reallocating $9,600,000 one-time in FY 2027 and $10,300,000 ongoing beginning in FY 2028 to the newly created Firefighter Cancer Benefit Trust Fund. This bill could also increase revenue to the UVU Fire and Rescue Training program by $3,700,000 ongoing beginning in FY 2027.

Expenditures	*FY 2026*	*FY 2027*	*FY 2028*
Premiums	$0	$3,950,000	$3,950,000
General Fund	$0	$2,900	$2,900
General Fund, One-time	$900	$7,800	$0
New Account Created By Bill (FN Only)	$0	$584,500	$584,500
New Account Created By Bill (FN Only), One-time	$0	$(505,100)	$(265,000)
Total Expenditures	$900	$4,040,100	$4,272,400

Enactment of this legislation could increase General Fund expenditures by $900 one-time in FY 2026 and $1,900 ongoing beginning in FY 2027 for the Department of Government Operations to create and maintain the Firefighter Cancer Benefit Trust Fund.

This bill could increase expenditures for the Tax Commission by by $7,800 one-time in FY 2027 from the General Fund for programming updates.

Enactment could increase expenditures for Utah Valley University by $250,000 ongoing beginning in FY 2027 from insurance premium revenues for system costs relating to the cancer screening program. Enactment of this legislation could cost Utah Valley University an estimated $1,100 and the Legislature $240 for per diem and travel reimbursement per board meeting. Assuming four meetings per year, ongoing expenditures could increase by $1,000 from the General Fund and $4,400 from the Firefighter Cancer Benefit Trust Fund annually beginning in FY 2027. Additionally, this bill would swap the funding source for the Utah Valley University cancer screening program from the General Fund to insurance premium revenue.

Beginning in FY 2028, the board will begin disbursing earnings on the Firefighter Cancer Benefit Trust Fund to support firefighters diagnosed with presumptive cancers. Assuming a 5% annual rate of return and 50% of the earnings being available for disbursement, the bill could cost the Board $232,500 from the new trust fund in FY 2028, increasing by a like amount each year as additional principal deposits accrue.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$(900)	$(4,040,100)	$(4,272,400)

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 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.