



**Fiscal Note**  
**5th Sub. H.B. 416 (Salmon)**

2026 General Session  
 First Responder Health Modifications  
 by Teuscher, Jordan D.  
 (Sandall, Scott D.)



**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	\$10,325,000	\$10,325,000
New Account Created By Bill (FN Only), One-time	\$0	\$100,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$825,000</b>	<b>\$25,000</b>

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 insurance premium revenue to the UVU Fire and Rescue Training program by \$3,700,000 ongoing beginning in FY 2027.

Between appropriations and projected contributions, enactment of this bill could increase revenue by a total of \$925,000 from FY 2027 to FY 2031 to the newly created Mental Health Resources for First Responders Restricted Account to support mental health services for first responders. Revenue breakdown is as follows: 1. General Fund transfer - \$800,000 one-time; and 2. First responder employer contributions for every 100 first responder employees - \$125,000 total (\$25,000/year from FY 2027 to FY 2031).

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	\$713,900	\$713,900
New Account Created By Bill (FN Only), One-time	\$0	\$(504,200)	\$(265,000)

Total Expenditures	\$900	\$4,170,400	\$4,401,800
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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 \$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.

This bill appropriates \$114,400 ongoing and \$15,900 one-time in FY 2027 from the Mental Health Resources for First Responders Restricted Account for mental health resources and related administrative support outlined in this bill, the breakdown is as follows: 1. Department of Public Safety (DPS) - \$112,500 ongoing and \$15,000 one-time in FY 2027 for mental health resources and related administrative support; and 2. Division of Finance - \$1,900 ongoing and \$900 one-time in FY 2027 to administer the new restricted account in this bill.

The bill also appropriates a transfer of \$800,000 one-time in General Fund from DPS into the newly created account and reflects a net \$0 General Fund impact by reducing General Fund expenditures.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
<b>Net All Funds</b>	<u>\$ (900)</u>	<u>\$ (3,345,400)</u>	<u>\$ (4,376,800)</u>

**Local Government**

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

First responder employers could contribute \$25,000 ongoing for every 100 first responder employees that qualify from FY 2027 to FY 2031. Conversely, these first responder agencies could receive about \$75,000 annually from FY 2027 to FY 2031 in mental health resource benefits.

**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.

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**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 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.