



Fiscal Note
1st Sub. H.B. 431 (Buff)
 2026 General Session
 Wildlife Crossing Amendments
 by Chew, Scott H.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,900)	\$(12,600)	\$(14,500)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$(2,000,000)	\$(2,000,000)
New Account Created By Bill (FN Only)	\$0	\$2,025,000	\$2,025,000
Total Revenues	\$0	\$25,000	\$25,000

Enactment of this legislation would divert \$2.0 million from the Transportation Investment Fund of 2005 to the Wildlife Crossing Account created in the legislation. Enactment of this legislation could also increase revenue to the Wildlife Crossing Account by \$25,000 annually as a result of the registration checkoff provided.

Expenditures	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$(2,000,000)	\$(2,000,000)
Transportation Fund, One-time	\$11,000	\$0	\$0
General Fund	\$0	\$1,900	\$1,900
General Fund, One-time	\$12,600	\$0	\$0
New Account Created By Bill (FN Only)	\$0	\$2,025,000	\$2,025,000
Wildlife Resources (GFR), One-time	\$10,000	\$0	\$0
Total Expenditures	\$33,600	\$26,900	\$26,900

Enactment of this legislation would reallocate \$2,000,000 annually from the Transportation Investment Fund of 2005's current allocations to the new Wildlife Crossing Account for projects aimed at enhancing wildlife habitat connectivity and safeguarding livestock. Additionally, \$25,000 in funds from the registration checkoff provided in the bill could be used for these same purposes. Enactment of this legislation could also cost the Department of Natural Resources \$10,000 one-time from the Wildlife Resources Restricted Account, the Department of Transportation \$11,000 one-time from the Transportation Fund, and the Tax Commission \$11,700 one-time from the General Fund, all in FY 2026, for programming related to the voluntary contributions. Enactment could also cost the

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Department of Government Operations \$900 one-time in FY 2026 and \$1,900 ongoing beginning in FY 2027 from the General Fund to set up and administer the new account.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	<u>\$(33,600)</u>	<u>\$(1,900)</u>	<u>\$(1,900)</u>

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 provides a \$1 checkoff contribution option to the Wildlife Crossing Account vehicle registration applicants. It is estimated that approximately 25,000 vehicle owners would donate \$1 annually for aggregate costs of \$25,000.

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.