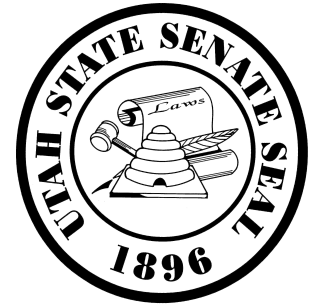




Fiscal Note
4th Sub. H.B. 438 (Green)
 2026 General Session
 Artificial Intelligence Amendments
 by Fiefia, Doug
 (Johnson, John D.)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (146,200)	\$ (41,600)	\$ (187,800)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$67,700	\$67,700
Total Revenues	\$0	\$67,700	\$67,700

Enactment of this legislation could increase dedicated credits revenue to the Attorney General's Internal Service Fund by \$62,700, ongoing beginning in FY 2027, paid by the Governor's Office of Economic Opportunity for enforcement of the bill's provisions. Enactment could increase dedicated credits revenue to the Governor's Office of Economic Opportunity by \$5,000, ongoing beginning in FY 2027, as a result of fines.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$67,700	\$67,700
General Fund	\$0	\$146,200	\$146,200
General Fund, One-time	\$0	\$41,600	\$0
Total Expenditures	\$0	\$255,500	\$213,900

Enactment of this legislation could cost the Governor's Office of Economic Opportunity \$41,600 one-time in FY 2027 from the General Fund, \$83,500 ongoing beginning in FY 2027 from the General Fund, and \$5,000 ongoing beginning in FY 2027 from Dedicated Credits, to investigate potential violations of the bill's provisions. Enactment could also cost the Governor's Office of Economic Opportunity \$62,700 from the General Fund to pay Attorney General Internal Service Fund costs for enforcement of the bill's provisions, and could cost the Attorney General's Office \$62,700 from Dedicated Credits collected from the Governor's Office of Economic Opportunity.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$ (187,800)	\$ (146,200)

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)

Businesses that violate the bill's provisions could pay additional fines of up to \$2,500 per instance per day or \$50,000 per violation of an administrative or court order. Assuming two fines of \$2,500 each year, this bill could cost businesses \$5,000 ongoing beginning in FY 2027.

Regulatory Impact

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

Enactment of this legislation could result in a large increase in 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.