Fiscal Note
1st Sub. H.B. 445 (Buff)
2026 General Session
County Government Land Purchasing - As Amended
by Strong, Mark A.

General, Income Tax, and Uniform School Funds
JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$0	$0	$0

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

Revenues	*FY 2026*	*FY 2027*	*FY 2028*
Total Revenues	$0	$0	$0

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	*FY 2026*	*FY 2027*	*FY 2028*
Total Expenditures	$0	$0	$0

Enactment of this legislation likely will not materially impact state expenditures.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$0	$0	$0

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

To the extent that counties own property which is outside of the geographical boundaries of the given county and the counties do not agree to maintain the property exemption, enactment of this legislation could increase property taxes paid by counties to other local taxing entities beginning in 2029; the actual impacts would depend on the value of such property and the relevant tax rates applicable to the related tax area in which the property is located. Such additional taxable property would then result in a reduction in the certified tax rate within the recipient taxing entity.

Individuals & Businesses
UCA 36-12-13(2)(c)

To the extent that counties own property which is outside of the geographical boundaries of the given county and the counties do not agree to maintain the property exemption, enactment of this legislation could increase property taxes paid by counties to other local taxing entities beginning in 2029, shifting tax burden away from businesses and individuals within those entities; the actual extent of this shift would depend on the value of such property and the relevant tax rates applicable to the related tax area in which the property is located.

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.