



Fiscal Note
2nd Sub. H.B. 445 (Gray)
2026 General Session
County Government Land Purchasing
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.			
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.