



**Fiscal Note**

**1st Sub. H.B. 446 (Buff)**

2026 General Session  
 Conflict of Interest Disclosure Amendments  
 by Acton, Cheryl K.



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(2,500)	\$(2,500)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue, One-time	\$2,300	\$0	\$0
<b>Total Revenues</b>	<b>\$2,300</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation could increase dedicated credits for the Division of Technology Services by \$2,300 one-time in FY 2026 paid by the Lieutenant Governor's Office for system updates.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue, One-time	\$2,300	\$0	\$0
General Fund, One-time	\$2,500	\$0	\$0
<b>Total Expenditures</b>	<b>\$4,800</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation could cost the Lieutenant Governor's Office \$2,500 one-time from the General Fund in FY 2026 to update the statewide conflict of interest portal and form. Of that amount, \$2,300 would be paid to the Division of Technology Services for software updates.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(2,500)</b>	<b>\$0</b>	<b>\$0</b>

**Local Government**

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

Enactment of this legislation could cost local governments approximately \$2,000 one-time each to update conflict of interest disclosure statements. The aggregate amount is unknown.

**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.

**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.