



**Fiscal Note**  
**H.B. 451**  
 2026 General Session  
 Agricultural Amendments  
 by Dailey-Provost, Jennifer



**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
Agri Resource Development, One-time	\$20,000,000	\$0	\$0
<b>Total Revenues</b>	<b>\$20,000,000</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation increases revenue to the Agriculture Resources Development Fund by \$20,000,000 one-time in FY 2026.

Expenditures	FY 2026	FY 2027	FY 2028
Agri Resource Development, One-time	\$20,000,000	\$0	\$0
Transportation Infrastructure General Fund Support Subfund, One-time	\$20,000,000	\$0	\$0
<b>Total Expenditures</b>	<b>\$40,000,000</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation appropriates \$20,000,000 one-time from the Transportation Infrastructure General Fund Support Subfund one-time in FY 2026 to the Agriculture Resource Development Fund for grants and loans to small farmers.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(20,000,000)</b>	<b>\$0</b>	<b>\$0</b>

**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 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.