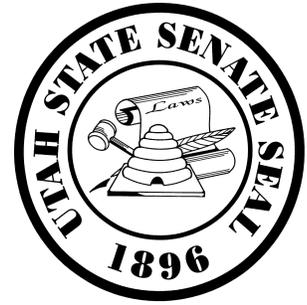




Fiscal Note
5th Sub. H.B. 457 (Salmon)
 2026 General Session
 County Governance Modifications
 by Dunnigan, James A.



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	FY 2026	FY 2027	FY 2028
	\$0	\$0	\$0

Local Government

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

To the extent that unincorporated islands less than 55 acres in size which have not been exempted by their respective county remain in a county of the second class on July 1, 2027, enactment of this legislation could result in such areas becoming annexed by a neighboring municipality; such annexations could result in new growth within the annexing entities' tax base for the purposes of property tax; the aggregate impact is unknown.

Individuals & Businesses

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

To the extent that unincorporated islands less than 55 acres in size which have not been exempted by their respective county remain in a county of the second class on July 1, 2027, enactment of this legislation could result in businesses and individuals within such areas becoming annexed by a neighboring municipality becoming subject to that municipality's taxes; individual impacts will vary and the aggregate impact is unknown.

Regulatory Impact

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

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.