



**Fiscal Note**  
**1st Sub. H.B. 471 (Buff)**  
 2026 General Session  
 Social Services Amendments - As Amended  
 by Monson, Logan



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$933,600	\$(460,600)	\$473,000

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$(5,496,500)	\$(5,496,500)
Federal Funds, One-time	\$116,200	\$2,687,700	\$(4,100)
<b>Total Revenues</b>	<b>\$116,200</b>	<b>\$(2,808,800)</b>	<b>\$(5,500,600)</b>

Enactment of this legislation may impact federal funds by approximately \$116,200 one-time increase in FY 2026, (\$2,808,800) reduction in FY 2027, (\$5,500,600) reduction in FY 2028, and (\$5,496,500) reduction ongoing in FY 2029. Additionally, this legislation puts into statute provisions from the federal H.R. 1, the One Big Beautiful Bill Act, which may result in reductions of federal funds of (\$222,261,500) one-time in FY 2027 and (\$437,405,200) ongoing in FY 2028.

Expenditures	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$(5,496,500)	\$(5,496,500)
Federal Funds, One-time	\$116,200	\$2,687,700	\$(4,100)
General Fund	\$0	\$(933,600)	\$(933,600)
General Fund, One-time	\$22,900	\$437,700	\$(4,100)
Medicaid ACA Fund	\$0	\$(160,600)	\$(160,600)
Medicaid ACA Fund, One-time	\$0	\$108,300	\$0
<b>Total Expenditures</b>	<b>\$139,100</b>	<b>\$(3,357,000)</b>	<b>\$(6,598,900)</b>

Enactment of this legislation may impact overall expenditures for the State by around \$139,100 total funds increase (\$22,900 General Fund increase) one-time in FY 2026, (\$3,357,000) total funds decrease (\$495,900 General Fund decrease) in FY 2027, (\$6,598,900) total funds decrease (\$937,700 General Fund decrease) in FY 2028, and (\$6,590,700) total funds decrease (\$933,600 General Fund decrease) ongoing in FY 2029 from serving (4,700) fewer traditional and expansion Medicaid clients and reducing 7 eligibility worker FTEs, and computer programming changes. Additionally, this legislation puts into statute provisions from the federal H.R. 1, the One Big Beautiful Bill Act, which may result in reducing State expenditures by around (\$252,157,700) total funds (\$10,490,500 General Fund) in FY 2027 and (\$493,198,200) total funds (\$15,216,900 General Fund) from serving (33,100) fewer traditional and expansion Medicaid clients, adding 184 eligibility worker FTEs, and computer programming changes.

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	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
<b>Net All Funds</b>	\$(22,900)	\$548,200	\$1,098,300

**Local Government**

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

Enactment of this legislation may result in the State's local substance abuse and mental health authorities annually paying around (\$1,288,800) less to serve around (3,500) fewer traditional Medicaid clients and receive less revenue of around (\$2,109,900) beginning in 2027. Additionally, this legislation puts into statute provisions from the federal H.R. 1, the One Big Beautiful Bill Act, which may result in the State's local substance abuse and mental health authorities annually paying around (\$1,583,400) less to serve around (4,300) fewer traditional Medicaid clients and receive less revenue of around (\$4,175,600) beginning in 2027.

**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.