



## Fiscal Note

**H.B. 477**

2026 General Session  
Land Use Regulation Revisions  
by Koford, Jill



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

JR4-4-101

	Ongoing	One-time	Total
<b>Net GF/ITF/USF (rev.-exp.)</b>	\$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)

Enactment of this legislation could cost counties approximately \$300 one-time per modified incorporation request for notifying added land owners. The aggregate amount is unknown.

Enactment of this legislation could cost a county or municipality \$150 for updating planning commission ordinances to address planning commission member removal. The aggregate impact to counties and municipalities is estimated to be \$42,600 one-time in FY 2026.

Enactment of this legislation could cost specified municipalities \$1,000 for adopting land use regulations related to detached accessory dwelling units. The aggregate impact to these cities is estimated to be \$97,000 one-time in FY 2026.

### **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.