



Fiscal Note
1st Sub. H.B. 481 (Buff)
2026 General Session
Transportation Modifications
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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
Transportation Fund	\$0	\$(1,000)	\$(1,000)
Transit Transportation Investment Fund	\$0	\$(6,400,000)	\$(6,400,000)
Total Expenditures	\$0	\$(6,401,000)	\$(6,401,000)
Enactment of this legislation could decrease the Department of Transportation's expenditures from the Transportation Fund by \$1,000 ongoing beginning in FY 2027 for eliminating administration of the Local Highway and Transportation Corridor Preservation Fund. This bill could also decrease the Department of Transportation's expenditures from the Transit Transportation Investment Fund by \$6,400,000 ongoing beginning in FY 2027 due to the elimination of local approval requirements for FrontRunner improvement projects.			
Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$6,401,000	\$6,401,000

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.
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Regulatory Impact

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.
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This bill does not create a new program or significantly expand an existing program.
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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.