



# Amended Fiscal Note 2nd Sub. H.B. 481 (Gray)

2026 General Session  
Transportation Modifications - As Amended  
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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
Transportation Fund	\$0	\$6,800,000	\$6,800,000
Transportation Fund, One-time	\$0	\$(6,800,000)	\$(3,500,000)
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,300,000</b>

Enactment of this legislation could increase revenues to the Transportation Fund by \$6,800,000 ongoing beginning in FY 2027 from Road Usage Charge Program rate increases, decreased by \$6,800,000 one-time in FY 2027 and \$3,500,000 in FY 2028 due to delayed implementation.

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)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$(6,401,000)</b>	<b>\$(6,401,000)</b>

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.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$6,401,000</b>	<b>\$9,701,000</b>

## Local Government

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

Enactment of this legislation could increase county expenditures on regionally significant active transportation facilities and other transportation project by an unknown amount beginning 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.