



Fiscal Note
4th Sub. H.B. 481 (Green)
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	\$(12,400)	\$(12,400)

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)
License Plate Restricted Account (GFR)	\$0	\$7,500	\$7,500
Total Revenues	\$0	\$7,500	\$3,307,500

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.

This could also increase revenues to the License Plate Restricted Account by \$7,500 ongoing beginning in FY 2027 from the special group license plate administrative fee.

Expenditures	FY 2026	FY 2027	FY 2028
Transportation Fund	\$0	\$(1,000)	\$(1,000)
General Fund, One-time	\$7,800	\$4,600	\$0
Transit Transportation Investment Fund	\$0	\$(6,400,000)	\$(6,400,000)
License Plate Restricted Account (GFR), One-time	\$38,800	\$0	\$0
Total Expenditures	\$46,600	\$(6,396,400)	\$(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.

This could also cost the Tax Commission \$38,800 from the License Plate Restricted Account one-time in FY 2026 and \$7,800 one-time from the General Fund in FY 2026, and \$4,600 one-time from the General Fund in FY 2027 for system modifications to administer the legislation.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	<u>\$(46,600)</u>	<u>\$6,403,900</u>	<u>\$9,708,500</u>

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)

To the extent that sponsoring organizations choose to apply for the creation of new special group license plates, enactment of this legislation may increase the cost of applying for a special group license plate by \$16,000 due to new application fees totaling \$20,000.

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.