



## Fiscal Note

### H.B. 495

2026 General Session  
Capital Felony Case Amendments  
by Pierucci, Candice B.



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

JR4-4-101

|                            | Ongoing   | One-time | Total     |
|----------------------------|-----------|----------|-----------|
| Net GF/ITF/USF (rev.-exp.) | \$(7,100) | \$0      | \$(7,100) |

#### 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   |
| General Fund                                                                                                                                       | \$0     | \$7,100   | \$7,100   |
| Total Expenditures                                                                                                                                 | \$0     | \$7,100   | \$7,100   |
| Enactment of this bill could cost the Division of Finance \$7,100 ongoing from the General Fund beginning in FY 2027 for defense litigation costs. |         |           |           |
| Net All Funds                                                                                                                                      | FY 2026 | FY 2027   | FY 2028   |
|                                                                                                                                                    | \$0     | \$(7,100) | \$(7,100) |

#### 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.

#### 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.