



Fiscal Note
2nd Sub. H.B. 495 (Gray)
 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.