Fiscal Note
1st Sub. H.B. 496 (Buff)
2026 General Session
Forestry and Fire Amendments
by Shelley, Troy

General, Income Tax, and Uniform School Funds JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$(5,400)	$(25,000)	$(30,400)

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*
Dedicated Credits Revenue	$0	$4,295,300	$4,295,300
General Fund	$0	$5,400	$5,400
General Fund, One-time	$25,000	$0	$0
Total Expenditures	$25,000	$4,300,700	$4,300,700

Enactment of this legislation could cost the Fire Marshal $25,000 one-time in FY 2026 and $7,000 ongoing beginning in FY 2027 from the General Fund for staff and technology to review system eligibility for dispatchers. Enactment of this legislation could also increase expenditures from the Utah Wildfire Fund by $4.3 million ongoing beginning in FY 2027 for cooperative agreements related to forest management and wildfire rehabilitation on federal lands. Finally, enactment of this legislation could reduce General Fund expenditures by the Department of Natural Resources by $1,600 and Dedicated Credit expenditures by $4,700 ongoing beginning in FY 2027 from switching wildland fire dispatchers to the firefighter retirement system.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$(25,000)	$(4,300,700)	$(4,300,700)

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.