



Fiscal Note
1st Sub. H.B. 508 (Buff)
 2026 General Session
 State Facilities Modifications
 by Brooks, Walt



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(2,900)	\$0	\$(2,900)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Total Revenues	\$0	\$0	\$0

Inasmuch as a capital development project comes in under budget, the excess funds could be deposited into the General Fund or the Income Tax Fund. The exact amount is unknown.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$2,900	\$2,900
Total Expenditures	\$0	\$2,900	\$2,900

Inasmuch as an institution of higher education submits a building request to the Board of Higher Education, that institution could incur a cost of approximately \$5,000 one-time from the Income Tax Fund to develop a design plan for that building. Enactment of this legislation could also cost the Division of Facilities and Construction Management \$2,900 ongoing from the General Fund beginning in FY 2027 to review submitted feasibility studies. Enactment of this legislation could also save the Division of Facilities and Construction Management \$167,300 ongoing from the General Fund beginning in FY 2027 due to reduced costs associated with overseeing capital improvement projects. This savings would be offset by increased costs to agencies overseeing their own project.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(2,900)	\$(2,900)

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.