Fiscal Note
2nd Sub. H.B. 508 (Gray)
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. Inasmuch as a state agency or institution of higher education supervises their own capital project as a result of this bill, it could result in a reduced cost for the the Division of Facilities and Construction Management and an increased cost for the agency. The exact amount is unknown.

	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.