



Fiscal Note
3rd Sub. H.B. 531 (Cherry)
 2026 General Session
 Scarification Amendments
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(12,800)	\$(12,800)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Commerce Service Account, One-time	\$0	\$9,500	\$0
General Fund, One-time	\$0	\$(9,500)	\$0
Total Revenues	\$0	\$0	\$0

Enactment of this legislation could decrease the year-end transfer to the General Fund from the Commerce Service Account by \$9,500 one-time in FY 2027. To the extent that more people are convicted as a result of this legislation and pay their financial obligation, this could increase state revenue per case in the following amounts: (1) General Fund \$290; (2) Court Security \$38.

Expenditures	FY 2026	FY 2027	FY 2028
Commerce Service Account, One-time	\$0	\$9,500	\$0
General Fund, One-time	\$3,300	\$0	\$0
Total Expenditures	\$3,300	\$9,500	\$0

Enactment of this legislation may cost the (1) Department of Health and Human Services \$3,300 one-time General Fund in FY 2026 for 40 hours of staff time to make administrative rules and (2) the Department of Commerce \$9,500 one-time in FY 2027 from the Commerce Service Account for 170 staff hours to make licensing recommendations.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(3,300)	\$(9,500)	\$0

Local Government

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

Enactment of this legislation could increase revenue to local governments by about \$350 per case for fines/fees. Local government entities could experience the following estimated expenditures: 1. Prosecutors - \$812 per case; 2. Public Defense - \$975 per case; 3. County Jails - unknown increase at about \$83 per day per offender in incarceration costs; 4. Local Justice Court - unknown increase. Additionally, each new civil penalty may increase revenues and associated costs by \$1,000 per case.

Individuals & Businesses

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

To the extent that individuals violate provisions of this legislation, this could cost certain offenders about \$680 per case, however the total amount is unknown. Additionally, scarification workers may pay \$1,000 per new civil penalty.

Regulatory Impact

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

Enactment of this legislation could result in a small increase in 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.