



**Fiscal Note**  
**H.B. 554**

2026 General Session  
State Debt Collection Amendments  
by Burton, Jefferson S.



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(15,500)	\$(15,500)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$15,000	\$15,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>

Enactment may increase dedicated credit revenue to the Office of State Debt Collection by about \$15,000 ongoing beginning in FY 2027 due to an expanded scope of liabilities the office can pursue. Enactment may also reduce revenue to the General Fund by a variable amount ongoing beginning in FY 2027 due to an increase in the Office of State Debt Collection's non-lapsing authority.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$15,000	\$15,000
Income Tax Fund, One-time	\$15,500	\$0	\$0
<b>Total Expenditures</b>	<b>\$15,500</b>	<b>\$15,000</b>	<b>\$15,000</b>

Enactment of this legislation may cost the Tax Commission \$15,500 one-time from the Income Tax fund in FY 2027 for system modifications to administer the provisions of the legislation. Enactment may also cost the Office of Debt Collection \$15,000 ongoing from Dedicated Credits beginning in FY 2027 for enforcement activities under their expanded scope.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(15,500)</b>	<b>\$0</b>	<b>\$0</b>

**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)

To the extent that corporate taxpayers owe judgement debts, enactment of this legislation may reduce refund amounts to such taxpayers beginning in FY 2027 due to refunds being diverted to pay judgment debts. Enactment may also increase collections by the Office of State Debt Collection against individuals/ businesses by about \$15,000 in aggregate ongoing beginning in FY 2027 due to an expanded scope of liabilities the office can pursue.

**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.