



**Fiscal Note**  
**1st Sub. H.B. 559 (Buff)**

2026 General Session  
 Pregnancy and Infant Loss Amendments -  
 As Amended  
 by Wilcox, Ryan D.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(19,400)	\$(19,400)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Commerce Service Account, One-time	\$13,900	\$0	\$0
General Fund, One-time	\$(13,900)	\$0	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation could reduce the year-end transfer from the Commerce Service Account to the General Fund by \$13,900 one-time in FY 2026 due to the expenses listed below.

Expenditures	FY 2026	FY 2027	FY 2028
Commerce Service Account, One-time	\$13,900	\$0	\$0
General Fund, One-time	\$5,500	\$0	\$0
<b>Total Expenditures</b>	<b>\$19,400</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation could cost the Department of Health and Human Services \$5,500 one-time in FY 2026 from the General Fund for rulemaking and training development.

Enactment of this legislation could cost the Department of Commerce \$13,900 one-time in FY 2026 from the Commerce Service Account for rulemaking and training delivery.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(19,400)</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)

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 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.