



**Fiscal Note**

**H.B. 586**

2026 General Session  
 Transportation Funding Amendments  
 by Roberts, Calvin



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (46,100,000)	\$ 46,096,100	\$ (3,900)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$ (46,100,000)	\$ (46,100,000)
General Fund, One-time	\$0	\$ 46,100,000	\$ 16,600,000
Transit Transportation Investment Fund	\$0	\$ 46,100,000	\$ 46,100,000
Transit Transportation Investment Fund, One-time	\$0	\$ (46,100,000)	\$ (16,600,000)
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Enactment of this legislation creates a new state sales tax earmark to the Transit Transportation Investment Fund (TTIF) equal to 10% of the growth in state sales tax revenues deposited into the General Fund subject to a cap. Enactment of this bill does not impact overall state tax revenues but shifts the allocation between funds. It is estimated that this change will decrease revenue to the General Fund by approximately \$29.5 million in FY 2028 and \$46.1 million in FY 2029, while increasing revenue to the TTIF by corresponding amounts

Expenditures	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$0	\$ 3,900	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$ 3,900</b>	<b>\$0</b>

Enactment of this legislation could cost the Tax Commission \$3,900 one-time from the General Fund in FY 2027 for system updates.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$ (3,900)</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 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.