



**Fiscal Note**

**S.B. 3**

2026 General Session  
 Current Fiscal Year Supplemental  
 Appropriations  
 by Stevenson, Jerry W.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$163,903,700	\$163,903,700

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$52,492,200	\$0	\$0
Restricted Revenue, One-time	\$(85,605,200)	\$0	\$0
<b>Total Revenues</b>	<b>\$(33,113,000)</b>	<b>\$0</b>	<b>\$0</b>

This bill deposits \$52,492,200 in FY 2026 into the unrestricted General and Income Tax funds. It reduces transfers from the General/Income Tax funds into other funds and accounts by \$(85,605,200) in FY 2026.

Expenditures	FY 2026	FY 2027	FY 2028
Transfers, One-time	\$77,381,200	\$0	\$0
Transportation Fund, One-time	\$1,951,000	\$0	\$0
Other Financing Sources, One-time	\$(11,060,400)	\$0	\$0
Federal Funds, One-time	\$120,764,600	\$0	\$0
Dedicated Credits Revenue, One-time	\$303,636,500	\$0	\$0
Beginning Nonlapsing, One-time	\$(84,659,500)	\$0	\$0
General Fund, One-time	\$(79,296,600)	\$0	\$0
Income Tax Fund, One-time	\$(32,114,900)	\$0	\$0
Restricted Revenue, One-time	\$125,016,500	\$0	\$0
<b>Total Expenditures</b>	<b>\$421,618,400</b>	<b>\$0</b>	<b>\$0</b>

This bill appropriates \$454,731,400, including (\$25,806,300) from the General/Income Tax funds for FY 2026. These appropriations support the operations and capital acquisitions of state government, including expendable funds and accounts. It reduces transfers from the General/Income Tax funds into other funds and accounts by \$(85,605,200) in FY 2026.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(454,731,400)</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 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.