



## Fiscal Note

### S.B. 6

2026 General Session  
Transportation and Infrastructure Base  
Budget  
by Ipson, Don L.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(473,679,600)	\$(41,781,200)	\$(515,460,800)

#### State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Other Financing Sources	\$0	\$95,699,200	\$95,699,200
Other Financing Sources, One-time	\$(12,218,800)	\$0	\$0
Restricted Revenue	\$0	\$15,440,000	\$15,440,000
Total Revenues	\$(12,218,800)	\$111,139,200	\$111,139,200

This bill transfers (\$12,218,800) in FY 2026 and \$111,139,200 in FY 2027 from the General/Income Tax funds into other funds and accounts.

Expenditures	FY 2026	FY 2027	FY 2028
Transfers	\$0	\$27,550,000	\$27,550,000
Transfers, One-time	\$25,000,000	\$0	\$0
Transportation Fund	\$0	\$994,520,200	\$994,520,200
Other Financing Sources	\$0	\$1,607,130,000	\$1,607,130,000
Other Financing Sources, One-time	\$(25,000,000)	\$0	\$0
Federal Funds	\$0	\$759,509,900	\$759,509,900
Dedicated Credits Revenue	\$0	\$142,291,600	\$142,291,600
Dedicated Credits Revenue, One-time	\$(259,000)	\$0	\$0
Beginning Nonlapsing	\$0	\$27,323,900	\$27,323,900
Beginning Nonlapsing, One-time	\$294,006,400	\$0	\$0
General Fund	\$0	\$187,696,000	\$187,696,000
General Fund, One-time	\$41,781,200	\$0	\$0
Income Tax Fund	\$0	\$285,983,600	\$285,983,600
Restricted Revenue	\$0	\$16,571,400	\$16,571,400
Total Expenditures	\$335,528,600	\$4,048,576,600	\$4,048,576,600

This bill appropriates \$347,747,400, including \$54,000,000 from the General/Income Tax Funds for FY 2026, plus \$3,937,437,400, including \$362,540,400 from the General/Income Tax Funds for FY 2027.

These appropriations support the operations and capital acquisitions of state government, including expendable funds and accounts. It transfers another (\$12,218,800) in FY 2026 and \$111,139,200 in FY 2027 from the General/Income Tax funds into other funds and accounts.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(347,747,400)	\$(3,937,437,400)	\$(3,937,437,400)

Local GovernmentUCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

Individuals & BusinessesUCA 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 ImpactUCA 36-12-13(2)(d)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

Performance EvaluationJR1-4-601

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.