



**Fiscal Note**

**S.B. 48**

2026 General Session  
 Kratom Revisions  
 by Vickers, Evan J.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,717,500)	\$465,100	\$(1,252,400)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Court Security Account (GFR)	\$0	\$5,300	\$5,300
Dedicated Credits Revenue	\$0	\$(33,800)	\$(33,800)
Dedicated Credits Revenue, One-time	\$(2,800)	\$0	\$0
General Fund	\$0	\$181,900	\$181,900
<b>Total Revenues</b>	<b>\$(2,800)</b>	<b>\$153,400</b>	<b>\$153,400</b>

Enactment of this legislation could reduce revenue to the Department of Agriculture and Food from Kratom sales licenses by approximately 10% or \$33,800 annually, with \$2,800 reduced in FY 2026. It could also result in ongoing General Fund revenue of \$181,900 from the assessment of fines and criminal surcharge fees beginning in FY 2027. This could also result in \$5,300 in ongoing revenue to the Court Security Account beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$1,899,400	\$1,899,400
General Fund, One-time	\$0	\$(465,100)	\$(232,500)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$1,434,300</b>	<b>\$1,666,900</b>

Enactment of this bill could cost a total of \$1,434,300 from the General Fund in FY 2027, \$1,666,900 in FY 2028, and \$1,899,400 in each year thereafter. The cost breakdown is as follows: 1. Courts - \$286,800 ongoing beginning in FY 2027 for case processing; 2. Department of Corrections - \$1,143,000 in FY 2027, \$1,371,000 in FY 2028, \$1,599,000 in each year thereafter; 3. Board of Pardons and Parole - \$4,500 in FY 2027, \$9,100 in FY 2028, \$13,600 in each year thereafter. This assumes the following increases: 1. Probation - 150 additional 1-year commitments; 2. Prison - 6 additional 3-year commitments; 3. Parole - all 1-year commitments.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(2,800)</b>	<b>\$(1,280,900)</b>	<b>\$(1,513,500)</b>

**Local Government**

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

Enactment of this legislation could result in \$61,800 in ongoing revenue to local entities from fines and fees.

**Individuals & Businesses**

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

Individuals cited for violations could pay up to \$2,500 per case for an aggregated cost of \$249,000 in fines and surcharge fees beginning in FY 2027.

**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.