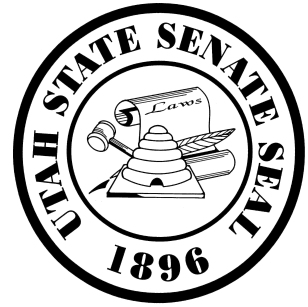




Fiscal Note
S.B. 49
2026 General Session
Funeral Services Amendments
by Plumb, Jen



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(2,200)	\$(2,200)	\$(4,400)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$2,200	\$2,200
Commerce Service Account, One-time	\$0	\$2,200	\$0
General Fund	\$0	\$(2,200)	\$(2,200)
General Fund, One-time	\$0	\$(2,200)	\$0
Total Revenues	\$0	\$0	\$0

Enactment of this legislation could reduce the year-end transfer from the Commerce Service Account to the General Fund by \$2,200 one-time in FY 2027 and \$2,200 ongoing beginning in FY 2027 due to the expenditures listed below.

Expenditures	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$2,200	\$2,200
Commerce Service Account, One-time	\$0	\$2,200	\$0
Total Expenditures	\$0	\$4,400	\$2,200

Enactment of this legislation could increase the costs to the Commerce Service Account by \$2,200 one-time in FY 2027 and \$2,200 ongoing in FY 2027 due to rule-writing and regulating the new changes.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(4,400)	\$(2,200)

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 creates a new program or significantly expands an existing program.
For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

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.