



**Fiscal Note**  
**2nd Sub. S.B. 49 (Salmon)**  
2026 General Session  
Natural Organic Reduction 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
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$4,400</b>	<b>\$2,200</b>

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
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(4,400)</b>	<b>\$(2,200)</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 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.