



Fiscal Note
1st Sub. S.B. 72 (Green)
 2026 General Session
 Obscene Animal Abuse Material
 Amendments
 by Vickers, Evan J.
 (Gricius, Stephanie)



General, Income Tax, and Uniform School Funds

JR4-4-101

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

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Total Revenues	\$0	\$0	\$0

To the extent that more people are convicted as a result of this legislation and pay their financial obligation, this could increase state revenue per case in the following amounts: (1) General Fund \$1,450; (2) Court Security \$53. The exact amount is unknown.

Expenditures	FY 2026	FY 2027	FY 2028
Total Expenditures	\$0	\$0	\$0

To the extent that a case is filed in district court as a result of the charges in this legislation, it could cost the Courts \$790 per case from the General Fund. To the extent that offenders are sentenced to prison or probation, it could cost the Department of Corrections \$120 per day per offender and \$12 per day per offender for supervision. It could also cost the Board of Pardons and Parole \$430 per hearing.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$0	\$0

Local Government

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

Local government entities could experience the following estimated expenditures: 1. Prosecutors - \$1,392 per case; 2. Public Defense - \$3,420 per case. The exact amount is unknown.

Individuals & Businesses

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

To the extent that individuals violate provisions of this legislation, this could cost certain offenders about \$1,500 per case, however the total amount is unknown.

Regulatory Impact

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

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

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.