



## Fiscal Note

### S.B. 90

2026 General Session  
Occupational Licenses for Veterans and  
Service Members  
by Balderree, Heidi



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(86,500)	\$(5,300)	\$(91,800)

#### State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$86,500	\$86,500
Commerce Service Account, One-time	\$0	\$5,300	\$0
General Fund	\$0	\$(86,500)	\$(86,500)
General Fund, One-time	\$0	\$(5,300)	\$0
Total Revenues	\$0	\$0	\$0

Enactment of this legislation could decrease revenue to the General Fund by \$5,300 one-time and \$86,500 ongoing in FY 2027 as a result of increased spending from the Commerce Service Account. Spending from the Commerce Service Account impacts the year-end transfer to the General Fund.

Expenditures	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$86,500	\$86,500
Commerce Service Account, One-time	\$0	\$5,300	\$0
Total Expenditures	\$0	\$91,800	\$86,500

Enactment of this legislation could cost the Division of Professional Licensing, from the Commerce Service Account in FY 2027, \$5,300 one-time to create a licensure pathways program for Veterans and Service Members, and \$86,500 ongoing for one full-time equivalent employee to administer and maintain the program.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(91,800)	\$(86,500)

#### 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 likely will not change 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.