



## Fiscal Note

### S.B. 91

2026 General Session  
 Motor Vehicle Registration Services  
 Amendments  
 by Wilson, Chris H.



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

JR4-4-101

|                            | Ongoing   | One-time  | Total      |
|----------------------------|-----------|-----------|------------|
| Net GF/ITF/USF (rev.-exp.) | \$(1,900) | \$(8,700) | \$(10,600) |

#### State Government

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

| Revenues  | FY 2026    | FY 2027            | FY 2028            |
|---|------------|--------------------|--------------------|
| New Account Created By Bill (FN Only)           | \$0        | \$5,100,000        | \$5,100,000        |
| New Account Created By Bill (FN Only), One-time | \$0        | \$(2,800,000)      | \$0                |
| <b>Total Revenues</b>                           | <b>\$0</b> | <b>\$2,300,000</b> | <b>\$5,100,000</b> |

Enactment of this bill could increase revenues to the newly created Vehicle Registration Services Expendable Special Revenue Fund by \$2,300,000 one-time in FY 2027 and \$5,100,000 ongoing beginning in FY 2028 due to an additional registration fee.

| Expenditures                                    | FY 2026        | FY 2027            | FY 2028            |
|---|----------------|--------------------|--------------------|
| General Fund                                    | \$0            | \$1,900            | \$1,900            |
| General Fund, One-time                          | \$8,700        | \$0                | \$0                |
| New Account Created By Bill (FN Only)           | \$0            | \$5,100,000        | \$5,100,000        |
| New Account Created By Bill (FN Only), One-time | \$0            | \$(2,800,000)      | \$0                |
| <b>Total Expenditures</b>                       | <b>\$8,700</b> | <b>\$2,301,900</b> | <b>\$5,101,900</b> |

Enactment of this legislation could increase Tax Commission costs from the new Vehicle Registration Services Expendable Special Revenue Fund by \$2,300,000 one-time in FY 2027 and by up to \$5,100,000 ongoing beginning in FY 2028 for Tax Commission personnel, current expenses, and pass through to counties providing DMV services.

Enactment could also cost the Tax Commission \$7,800 from the General Fund one-time in FY 2026 for system updates.

Enactment of this legislation could cost the Department of Government Operations \$900 one-time in FY 2026 and \$1,900 ongoing in FY 2027 from the General Fund to create and maintain the new Vehicle Registration Services Expendable Special Revenue Fund.

|                      | <i>FY 2026</i>   | <i>FY 2027</i>   | <i>FY 2028</i>   |
|----------------------|------------------|------------------|------------------|
| <b>Net All Funds</b> | <u>\$(8,700)</u> | <u>\$(1,900)</u> | <u>\$(1,900)</u> |

**Local Government**

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

To the extent that a county qualifies for funding from the newly created fund, enactment of this legislation could increase revenue to applicable counties beginning in FY 2027. The amount would vary from county to county based on the number of vehicles registered in the county and the county's classification. In aggregate, the qualifying counties could receive up to \$2,300,000 one-time in FY 2027 and \$2,233,000 ongoing beginning in FY 2028. Enactment of this legislation could reduce registration services costs for a county of the third through sixth class where the Division of Motor Vehicles establishes services; this cost reduction is unknown.

**Individuals & Businesses**

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

Enactment of this legislation could increase expenditures for individuals registering certain vehicles. It is estimated that additional fees on approximately 3.7 million registrations would be paid, for an aggregate cost of \$2,300,000 one-time in FY 2027 and \$5,100,000 ongoing beginning in FY 2028.

**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.