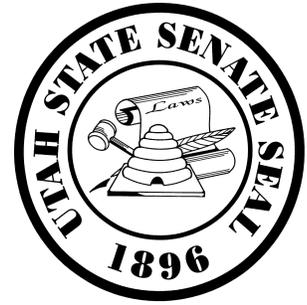




**Fiscal Note**  
**4th Sub. S.B. 91 (Pumpkin)**  
 2026 General Session  
 Motor Vehicle Registration Services  
 Amendments  
 by Wilson, Chris H.



**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
Transportation Investment Fund of 2005	\$0	\$1,567,000	\$1,567,000
Transportation Investment Fund of 2005, One-time	\$0	\$(1,567,000)	\$0
General Fund	\$0	\$1,300,000	\$1,300,000
General Fund, One-time	\$0	\$(1,300,000)	\$0
New Account Created By Bill (FN Only)	\$0	\$2,233,000	\$2,233,000
New Account Created By Bill (FN Only), One-time	\$0	\$67,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$2,300,000</b>	<b>\$5,100,000</b>

Enactment of this legislation could increase revenue from registration fees by \$2,300,000 one-time in FY 2027 and \$5,100,000 ongoing beginning in FY 2028, increasing deposits to the newly created Vehicle Registration Services Expendable Special Revenue Fund by \$2,300,000 one-time in FY 2027 and \$2,233,000 ongoing beginning in FY 2028 due to the additional registration fee. As annual fee revenue to the Vehicle Registration Services Expendable Special Revenue Fund exceeds annual distributions to eligible counties, enactment of this legislation could transfer \$2,867,000 ongoing beginning in FY 2028 from the Vehicle Registration Services Expendable Special Revenue Fund to the Transportation Investment Fund of 2005.

As a portion of the voluntary contribution for the historical support special group license plate is switched to the General Fund, enactment of this legislation could increase contribution revenue to the General Fund by \$1,300,000 ongoing beginning in FY 2028, while reducing contribution revenue to the Transportation Investment Fund 2005 by \$1,300,000 ongoing beginning in FY 2028. The aggregate impact to the Transportation Infrastructure Fund of 2005 is an increase of \$1,567,000 ongoing beginning in FY 2028.

Expenditures	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$1,567,000	\$1,567,000

Transportation Investment Fund of 2005, One-time	\$0	\$(1,567,000)	\$0
General Fund	\$0	\$1,301,900	\$1,301,900
General Fund, One-time	\$8,700	\$(1,300,000)	\$0
New Account Created By Bill (FN Only)	\$0	\$2,233,000	\$2,233,000
New Account Created By Bill (FN Only), One-time	\$0	\$67,000	\$0
<b>Total Expenditures</b>	<b>\$8,700</b>	<b>\$2,301,900</b>	<b>\$5,101,900</b>

This bill appropriates (\$1,300,000) one-time and \$1,300,000 ongoing beginning in FY 2028 from the General Fund to the Division of Motor Vehicles for personnel and current expenses. Enactment of this legislation could also increase costs to the Tax Commission by \$7,800 one-time in FY 2026 from the General Fund for system upgrades.

Enactment of this legislation could increase costs to the Tax Commission by \$2,300,000 one-time in FY 2027 and by up to \$2,233,000 ongoing beginning in FY 2028 from the new Vehicle Registration Services Expendable Special Revenue Fund for other expenses and pass through to counties providing DMV services.

Enactment of this legislation could increase costs to the Department of Transportation from the Transportation Investment Fund of 2025 by \$1,567,000 ongoing beginning in FY 2028 for transportation projects.

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>	<b><u>\$(8,700)</u></b>	<b><u>\$(1,900)</u></b>	<b><u>\$(1,900)</u></b>

**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.