



**Fiscal Note**  
**5th Sub. S.B. 91 (Gray)**

2026 General Session  
 Motor Vehicle Registration Services  
 Amendments  
 by Wilson, Chris H.  
 (Bolinder, Bridger)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,301,900)	\$(8,700)	\$(1,310,600)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Winter Sports Venue Grant Fund	\$0	\$6,370,000	\$6,370,000
Winter Sports Venue Grant Fund, One-time	\$0	\$(3,190,000)	\$0
Cultural and Community Engagement Foundation Fund	\$0	\$1,040,000	\$1,040,000
Cultural and Community Engagement Foundation Fund, One-time	\$0	\$(520,000)	\$0
New Account Created By Bill (FN Only)	\$0	\$2,800,000	\$2,800,000
New Account Created By Bill (FN Only), One-time	\$0	\$(1,900,000)	\$(500,000)
<b>Total Revenues</b>	<b>\$0</b>	<b>\$4,600,000</b>	<b>\$9,710,000</b>

Enactment of this legislation could increase revenue from registration fees by \$900,000 one-time in FY 2027, \$2,300,000 one-time in FY 2028, and \$2,800,000 ongoing beginning in FY 2029, increasing deposits to the newly created Vehicle Registration Services Restricted Account from additional registration fees.

Enactment of this legislation could increase historical support special group license plate contributions by \$25 per plate registration beginning January 1, 2027. Aggregate contributions could increase by \$3,700,000 one-time in FY 2027 and \$7,410,000 ongoing in FY 2028. These additional contributions could increase revenues to the following funds: the Cultural and Community Engagement Foundation Fund by \$520,000 one-time in FY 2027 and \$1,040,000 ongoing beginning in FY 2028, and the Olympic and Paralympic Venues Grant Fund by \$3,180,000 one-time in FY 2027 and \$6,370,000 ongoing beginning in FY 2028.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$1,301,900	\$1,301,900
General Fund, One-time	\$8,700	\$0	\$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	\$(1,333,000)	\$0
<b>Total Expenditures</b>	<b>\$8,700</b>	<b>\$2,201,900</b>	<b>\$3,534,900</b>

This bill appropriates \$1,300,000 ongoing beginning in FY 2027 from the General Fund to the Division of Motor Vehicles for personnel and current expenses. This bill also appropriates \$900,000 one-time in FY 2027 and \$2,233,000 ongoing beginning in FY 2028 from the newly created Vehicle Registration Services Restricted Account to the Tax Commission for county distributions and remodeling costs. 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 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 Restricted Account.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
<b>Net All Funds</b>	<u>\$(8,700)</u>	<u>\$2,398,100</u>	<u>\$6,175,100</u>

**Local Government** UCA 36-12-13(2)(c)

To the extent that a county qualifies for funding from the newly created restricted account, 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 \$400,000 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 \$900,000 one-time in FY 2027, \$2,300,000 one-time in FY 2028, and 2,800,000 ongoing beginning in FY 2028.

Enactment of this legislation could increase contributions from individuals and businesses obtaining a historical support special group license plate by \$25 per year. The aggregate increase in these contributions is estimated to be \$7,410,000 annually.

**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.