



Fiscal Note
2nd Sub. S.B. 98 (Salmon)
 2026 General Session
 Substance Use Rehabilitation
 Amendments
 by Plumb, Jen



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

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	FY 2026	FY 2027	FY 2028
Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account (GFR)	\$0	\$150,200	\$150,200
Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account (GFR), One-time	\$32,400	\$0	\$0
Total Expenditures	\$32,400	\$150,200	\$150,200

Enactment of this Legislation may cost the Department of Health and Human Services from the Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account \$27,500 one-time in FY 2026 and \$150,200 ongoing beginning in FY 2027 for 1.05 full-time equivalent employees and supplies. Additionally, the bill may cost the the Department of Health and Human Services \$4,900 one-time from the Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account in FY 2026 for 72 hours of staff time searching and applying for federal grants. The department has indicated that it can absorb this \$4,900 one-time cost.

	FY 2026	FY 2027	FY 2028
Net All Funds	<u>\$(32,400)</u>	<u>\$(150,200)</u>	<u>\$(150,200)</u>

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 creates a new program or significantly expands an existing program. For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

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.