



Fiscal Note

S.B. 100

2026 General Session
Federal Guidance Letter Amendments
by Stratton, Keven J.



General, Income Tax, and Uniform School Funds

JR4-4-101

| | Ongoing | One-time | Total |
|----------------------------|------------|-----------|------------|
| Net GF/ITF/USF (rev.-exp.) | \$(36,900) | \$(6,300) | \$(43,200) |

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 |
|------------------------------|---------|----------|----------|
| Transportation Fund | \$0 | \$2,400 | \$2,400 |
| Federal Funds | \$0 | \$1,700 | \$1,700 |
| Federal Funds, One-time | \$1,000 | \$0 | \$0 |
| General Fund | \$0 | \$36,900 | \$36,900 |
| General Fund, One-time | \$6,300 | \$0 | \$0 |
| Restricted Revenue | \$0 | \$6,200 | \$6,200 |
| Restricted Revenue, One-time | \$1,000 | \$0 | \$0 |
| Total Expenditures | \$8,300 | \$47,200 | \$47,200 |

Enactment of this legislation could cost the Department of Health and Human Services \$28,500 ongoing from the General Fund beginning in FY 2027, \$1,700 ongoing from federal funds beginning in FY 2027, \$6,300 from the General Fund one-time in FY 2026, and \$1,000 from federal funds one-time in FY 2026. The department indicates it can absorb \$1,000 from the General Fund in FY 2027. Enactment could also cost the Department of Environmental Quality \$8,400 ongoing from the General Fund beginning in FY 2027, \$6,200 ongoing from the Environmental Quality Restricted Account beginning in FY 2027, and \$1,000 from the Environmental Quality Restricted Account one-time in FY 2026. Enactment could also cost the Department of Transportation \$2,400 ongoing from the Transportation Fund beginning in FY 2027.

| | FY 2026 | FY 2027 | FY 2028 |
|----------------------|------------------|-------------------|-------------------|
| Net All Funds | \$(8,300) | \$(47,200) | \$(47,200) |

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.