



**Fiscal Note**  
**3rd Sub. S.B. 100 (Ivory)**  
 2026 General Session  
 Federalism Revisions  
 by Stratton, Keven J.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(18,700)	\$(4,000)	\$(22,700)

**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	\$1,500	\$1,500
Federal Funds	\$0	\$700	\$700
General Fund	\$0	\$18,700	\$18,700
General Fund, One-time	\$4,000	\$0	\$0
Environmental Quality (GFR)	\$0	\$2,500	\$2,500
Total Expenditures	\$4,000	\$23,400	\$23,400

Enactment of this legislation could cost state agencies \$4,000 one-time from the General Fund in FY 2026 and \$23,400 ongoing, beginning in FY 2027, to implement the bill's reporting requirements. Of this amount, \$18,700 is from the General Fund, \$1,500 is from the Transportation Fund, and \$2,500 is from restricted accounts. The Department of Health and Human Services indicates it can absorb \$3,500 of the General Fund costs. Net General Fund costs after absorption are \$19,200.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(4,000)</b>	<b>\$(23,400)</b>	<b>\$(23,400)</b>

**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.