



Fiscal Note
S.B. 110
 2026 General Session
 Marriage Amendments
 by Weiler, Todd



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$78,500	\$0	\$78,500

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Court Security Account (GFR)	\$0	\$(2,700)	\$(2,700)
Children's Legal Defense (GFR)	\$0	\$(400)	\$(400)
Tobacco Settlement (GFR)	\$0	\$(1,400)	\$(1,400)
Dispute Resolution (GFR)	\$0	\$(500)	\$(500)
General Fund	\$0	\$(28,900)	\$(28,900)
Total Revenues	\$0	\$(33,900)	\$(33,900)

Enactment of this legislation could decrease revenues to the Courts by \$33,900 annually beginning in FY27 broken down in the following amounts: -\$28,900 to the General Fund; -\$2,700 to the Court Security Account; -\$1,400 to the Tobacco Settlement Account; -\$500 to the Dispute Resolution Account; and -400 to the Children's Legal Defense Account.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$(107,400)	\$(107,400)
Total Expenditures	\$0	\$(107,400)	\$(107,400)

Enactment of this legislation could reduce the Courts costs by \$107,400 ongoing from the General Fund beginning in FY27 due to the elimination of court adjudicated marriages.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$73,500	\$73,500

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 could save the 90 individuals on average annually who no longer apply for a court adjudicated marriage \$375 in filing fees for a total annual savings of \$33,900 beginning in FY27. Inasmuch as individuals who would have filed taxes as married but are unable to do so as a result of this legislation, their tax burden could increase by \$800 annually. The aggregate amount is unknown.

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.