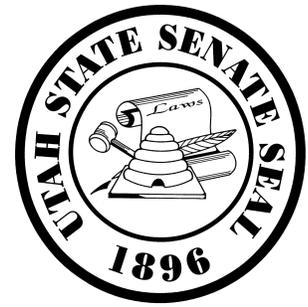




Fiscal Note
1st Sub. S.B. 110 (Green)

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.)	\$(6,500)	\$0	\$(6,500)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Court Security Account (GFR)	\$0	\$(2,700)	\$(2,700)
Dedicated Credits Revenue	\$0	\$(315,000)	\$(315,000)
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	\$(113,900)	\$(113,900)
Total Revenues	\$0	\$(433,900)	\$(433,900)

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. Enactment of this legislation could also reduce payments to the Utah Marriage Commission at Utah State University by \$400,000 annually beginning in FY27, which would result in a reduction of \$315,000 in Dedicated Credits Revenue and an elimination of an annual 85,000 deposit to the General Fund.

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	\$(326,500)	\$(326,500)

Local Government

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

Enactment of this legislation could reduce revenues for counties that allow for remote marriage licenses, specifically Tooele and Utah Counties. Enactment of this legislation could reduce revenue to Tooele county by approximately \$1,000 ongoing beginning in FY27 and reduce revenue to Utah

County by approximately \$1,900,000 annually beginning in FY27. This reduction in revenue would be offset by a reduction in costs associated with completing remote marriage licenses.

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. Enactment of this legislation could also save approximately 20,000 individuals nonresident to Utah \$120 each for an aggregate savings of \$2,300,000 by no longer paying marriage license fees.

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.