



Fiscal Note
2nd Sub. S.B. 110 (Salmon)
 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	\$(78,500)	\$0

State Government

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

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

Enactment of this legislation could decrease revenues to the Courts by \$33,900 annually beginning in FY28 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)
General Fund, One-time	\$0	\$107,400	\$107,400
Total Expenditures	\$0	\$0	\$0

Enactment of this legislation could reduce the Courts costs by \$107,400 ongoing from the General Fund beginning in FY28 due to the elimination of court adjudicated marriages.

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	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	<u>\$0</u>	<u>\$0</u>	<u>\$(33,900)</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 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 FY28. 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.