



**Fiscal Note**  
**1st Sub. S.B. 121 (Green)**  
 2026 General Session  
 Medical Cannabis Program Amendments  
 by Vickers, Evan J.



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

JR4-4-101

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

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$(45,800)	\$(45,800)
Dedicated Credits Revenue, One-time	\$(7,200)	\$0	\$0
<b>Total Revenues</b>	<b>\$(7,200)</b>	<b>\$(45,800)</b>	<b>\$(45,800)</b>

Enactment of this legislation could reduce revenue to the Qualified Patient Enterprise Fund by \$4,000 one-time in FY 2026 and by \$24,200 ongoing beginning in FY 2027 from no longer charging registration fees and also no longer requiring background checks for guardians or caregivers in the medical cannabis patient program. Eliminating background checks would reduce Dedicated Credit revenue to the Department of Public Safety by \$3,200 one-time in FY 2026 and by \$21,600 ongoing beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$(21,600)	\$(21,600)
Dedicated Credits Revenue, One-time	\$(3,200)	\$0	\$0
Qualified Patient Enterprise Fund	\$0	\$282,100	\$282,100
Qualified Patient Enterprise Fund, One-time	\$12,800	\$0	\$0
Qualified Production Enterprise Fund, One-time	\$400	\$400	\$0
<b>Total Expenditures</b>	<b>\$10,000</b>	<b>\$260,900</b>	<b>\$260,500</b>

Enactment of this legislation could cost the Department of Agriculture and Food \$400 one-time in FY 2026 and \$400 one-time in FY 2027 from dedicated credits to update rules and documents related to the medical cannabis program. The department has indicated it can absorb this cost. Enactment of this legislation could also cost the Department of Health and Human Services \$12,800 one-time in FY 2026 and \$282,100 from the Qualified Patient Enterprise Fund to award vouchers for medical cannabis, update the Electronic Verification System, and eliminate caregiver and guardian registrations. Finally, enactment could reduce Dedicated Credit expenditures by the Department of Public Safety by \$3,200 one-time in FY 2026 and by \$21,600 ongoing beginning in FY 2027 from conducting fewer background checks.

1st Sub. S.B. 121 (Green)

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
<b>Net All Funds</b>	<u>\$(17,200)</u>	<u>\$(306,700)</u>	<u>\$(306,300)</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 reduce the amount paid by certain individuals by \$4,000 one-time in FY2026 and by \$24,200 ongoing beginning in FY2027 from no longer charging registration fees and also no longer requiring background checks for guardians or caregivers in the medical cannabis patient program.

**Regulatory Impact** UCA 36-12-13(2)(d)

Enactment of this legislation could result in a small reduction in the regulatory burden for Utah residents or businesses.

**Performance Evaluation** JR1-4-601

This bill creates a new program or significantly expands an existing program.  
 For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

**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.