



Fiscal Note

S.B. 125

2026 General Session
Theft of Service Amendments
by Musselman, Calvin R.



General, Income Tax, and Uniform School Funds

JR4-4-101

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

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Court Security Account (GFR)	\$0	\$(100)	\$(100)
General Fund	\$0	\$(6,800)	\$(6,800)
Total Revenues	\$0	\$(6,900)	\$(6,900)

Enactment of this bill could result in an ongoing General Fund revenue reduction of \$6,800 from the assessment of fines and criminal surcharge fees beginning in FY 2027. This could also result in a \$100 ongoing revenue reduction to the Court Security Account beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$(7,300)	\$(7,300)
Total Expenditures	\$0	\$(7,300)	\$(7,300)

Enactment of this legislation could decrease case processing costs to the Courts by \$7,300 ongoing beginning in FY 2027 from the General Fund.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$400	\$400

Local Government

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

Enactment of this bill could result in an ongoing fine revenue increase by an estimated \$2,200 beginning in FY 2027. Local government entities could experience the following estimated expenditure impacts beginning in FY 2027: 1. Prosecutors - \$5,800 decrease; 2. Public Defense - \$20,000 decrease; 3. County Jails - Unknown.

Individuals & Businesses

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

Individuals cited for violations could save \$820 per case for an aggregated savings of \$4,700 in fines and surcharge fees beginning in FY 2027.

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.