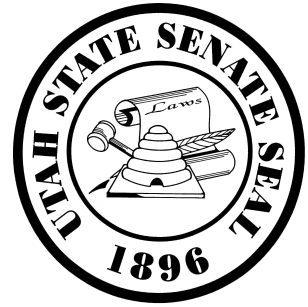




**Fiscal Note**  
**1st Sub. S.B. 125 (Green)**  
2026 General Session  
Theft Amendments  
by Musselman, Calvin R.



**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.