



**Fiscal Note**  
**S.B. 130**  
2026 General Session  
River Restoration Amendments  
by Fillmore, Lincoln



**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 |
|--|---------|---------|---------|
| Total Revenues   | \$0     | \$0     | \$0     |
| Enactment of this legislation likely will not materially impact state revenue.   |         |         |         |
| Expenditures   | FY 2026 | FY 2027 | FY 2028 |
| Total Expenditures   | \$0     | \$0     | \$0     |
| Enactment of this legislation could increase expenditures by the Department of Natural Resources by \$970,900 ongoing from the Outdoor Recreation Infrastructure Restricted Account beginning in FY 2027 for matching grants to local governments. This legislation also reduces expenditures by the Governor's Office of Economic Opportunity by \$970,900 ongoing from the Outdoor Recreation Infrastructure Restricted Account starting in FY 2027. |         |         |         |
| Net All Funds  | FY 2026 | FY 2027 | FY 2028 |
|  | \$0     | \$0     | \$0     |

**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 likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses. |
|--|

**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 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.