Fiscal Note
S.B. 134
2026 General Session
Appellate Court Amendments
by Wilson, Chris H.

General, Income Tax, and Uniform School Funds JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$(2,790,800)	$(1,787,600)	$(4,578,400)

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*
General Fund	$0	$2,790,800	$2,790,800
General Fund, One-time	$0	$1,787,600	$0
Total Expenditures	$0	$4,578,400	$2,790,800

Enactment of this legislation could cost the Supreme Court division $1,770,200 one-time from the General Fund for construction of new chambers and modifications to the bench ($1,680,000), courtroom technology ($69,900), and IT equipment ($20,300). It could also cost $1,472,400 ongoing from the General Fund for the salary and benefits of two new justices ($793,800), four law clerks ($557,400), a judicial assistant ($86,200), and operational expenses for these positions ($35,000). It could also cost the Court of Appeals $17,400 one-time from the General Fund to IT equipment and $1,318,400 ongoing from the General Fund for the salary and benefits of two new justices ($761,000), and four law clerks ($557,400).

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$0	$(4,578,400)	$(2,790,800)

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.

2026/01/21 10:17, Lead Analyst: Nate Osborne, Attorney: Carlton, J.

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.