



**Fiscal Note**  
**1st Sub. S.B. 134 (Green)**  
2026 General Session  
Court Amendments - As Amended  
by Wilson, Chris H.  
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**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(4,676,800)	\$(1,818,100)	\$(6,494,900)

**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	\$4,676,800	\$4,676,800
General Fund, One-time	\$0	\$1,818,100	\$0
Total Expenditures	\$0	\$6,494,900	\$4,676,800
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 for 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). Finally, it could also cost District Courts \$30,500 one-time for IT equipment and \$1,886,000 ongoing for the salary and benefits of judges (\$1,092,600), judicial assistants (\$516,900), law clerks (\$209,000), and operations costs (\$67,500)			
Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$(6,494,900)	\$(4,676,800)

**Local Government**

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.
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**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.
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**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.