



**Fiscal Note**  
**2nd Sub. S.B. 147 (Salmon)**

2026 General Session  
 Office of Inspector General of Medicaid  
 Services Amendments  
 by Escamilla, Luz



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (9,200)	\$ (7,700)	\$ (16,900)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$ (700,000)	\$ (700,000)
<b>Total Revenues</b>	<b>\$0</b>	<b>\$ (700,000)</b>	<b>\$ (700,000)</b>

Enactment of this legislation could reduce federal funds revenue by an estimated \$700,000 ongoing beginning in fiscal year 2027 due to the loss of eligibility for a one-to-one match previously received by the Inspector General.

Expenditures	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$ (700,000)	\$ (700,000)
General Fund	\$0	\$9,200	\$9,200
General Fund, One-time	\$7,700	\$0	\$0
<b>Total Expenditures</b>	<b>\$7,700</b>	<b>\$ (690,800)</b>	<b>\$ (690,800)</b>

Enactment of this legislation transfers auditing responsibilities and reallocates \$700,000 ongoing from the General Fund from the Office of the Inspector General to the Office of the Legislative Auditor General beginning in FY 2027. The bill also would reduce federal funds spending by an estimated \$700,000 ongoing in FY 2027. Enactment could cost the Department of Government Operations an estimated \$7,700 one-time in FY 2026 and \$6,000 ongoing beginning in FY 2027 from the General Fund for oversight-related expenses. It could also cost the Senate and House of Representatives \$1,600 each, ongoing from the General Fund, for legislators serving on the new advisory board.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$ (7,700)</b>	<b>\$ (9,200)</b>	<b>\$ (9,200)</b>

**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 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.