



Fiscal Note
3rd Sub. S.B. 148 (Ivory)
 2026 General Session
 General Oversight Amendments
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (54,700)	\$ 0	\$ (54,700)

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	\$ 54,700	\$ 54,700
Total Expenditures	\$ 0	\$ 54,700	\$ 54,700

Enactment of this legislation could cost the Senate \$2,400 and the House of Representatives \$4,800, ongoing from the General Fund beginning in FY 2027, for compensation and expenses of newly added legislators on the General Oversight Committee. Enactment could also cost the Office of Legislative Research and General Counsel \$47,500, ongoing from the General Fund beginning in FY 2027, for one-quarter full-time equivalent personnel time to manage the increased workload; the office indicates it can absorb this cost.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$ 0	\$ (54,700)	\$ (54,700)

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.

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.