



Fiscal Note
2nd Sub. S.B. 149 (Salmon)
 2026 General Session
 Licensing Modifications
 by Weiler, Todd



General, Income Tax, and Uniform School Funds

JR4-4-101

| | Ongoing | One-time | Total |
|----------------------------|----------|----------|----------|
| Net GF/ITF/USF (rev.-exp.) | \$ (300) | \$ 7,800 | \$ 7,500 |

State Government

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

| Revenues | FY 2026 | FY 2027 | FY 2028 |
|-------------------------------------|-------------|-----------------|-----------------|
| Dedicated Credits Revenue | \$ 0 | \$ (30,700) | \$ (30,700) |
| Dedicated Credits Revenue, One-time | \$ 0 | \$ 12,900 | \$ 0 |
| Commerce Service Account | \$ 0 | \$ 30,700 | \$ 30,700 |
| Commerce Service Account, One-time | \$ 0 | \$ (12,900) | \$ 0 |
| General Fund | \$ 0 | \$ (300) | \$ (300) |
| General Fund, One-time | \$ 0 | \$ 7,800 | \$ 0 |
| Total Revenues | \$ 0 | \$ 7,500 | \$ (300) |

Enactment of this legislation could increase revenue to the Commerce Service Account by \$25,300 one-time in FY 2027 and \$30,400 ongoing beginning in FY 2028 from the collection of licensure fees. This bill could also decrease dedicated credit revenue for the Bureau of Criminal Identification by a like amount, due to the transfer of oversight responsibility. After accounting for expected costs, enactment of this legislation could increase the year-end transfer to the General Fund from the Commerce Service Account by \$7,500 one-time in FY 2027 and decrease the transfer by \$300 ongoing beginning in FY 2028.

| Expenditures | FY 2026 | FY 2027 | FY 2028 |
|-------------------------------------|-------------|-------------|-------------|
| Dedicated Credits Revenue | \$ 0 | \$ (30,700) | \$ (30,700) |
| Dedicated Credits Revenue, One-time | \$ 0 | \$ 12,900 | \$ 0 |
| Commerce Service Account | \$ 0 | \$ 30,700 | \$ 30,700 |
| Commerce Service Account, One-time | \$ 0 | \$ (12,900) | \$ 0 |
| Total Expenditures | \$ 0 | \$ 0 | \$ 0 |

Enactment of this legislation could cost the Department of Commerce \$17,800 one-time in FY 2027 and \$30,700 ongoing beginning in FY 2028 to implement and regulate a new licensure fee. Spending from the Commerce Service Account impacts year-end transfers to the General Fund. This bill could also decrease dedicated credit expenditures for the Bureau of Criminal Identification by a like amount, as the agency will no longer oversee the affected licenses.

| | <i>FY 2026</i> | <i>FY 2027</i> | <i>FY 2028</i> |
|----------------------|----------------|----------------|----------------|
| Net All Funds | <u>\$0</u> | <u>\$7,500</u> | <u>\$(300)</u> |

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 could result in a small increase in 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.