



Fiscal Note

S.B. 151

2026 General Session
Public Safety Funding Amendments
by Harper, Wayne A.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$7,300,000	\$(707,800)	\$6,592,200

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Motor Vehicle Safety Impact Restricted Account	\$0	\$3,000,000	\$3,000,000
Firefighters Retirement Trust & Agency Fund	\$0	\$(10,300,000)	\$(10,300,000)
Firefighters Retirement Trust & Agency Fund, One-time	\$0	\$700,000	\$0
General Fund	\$0	\$7,300,000	\$7,300,000
General Fund, One-time	\$0	\$(700,000)	\$0
Total Revenues	\$0	\$0	\$0

Enactment of this legislation could shift the allocation of fire insurance premiums taxes by reallocating \$3,000,000 to the Motor Vehicle Safety Impact Restricted Account ongoing, and \$6,600,000 in FY 2027 and \$7,300,000 in FY 2028 to the General Fund. Assuming the Utah Department of Transportation and other authorized agencies fully utilize Transportation Fund revenue each year, new Transportation Fund spending at the Department of Public Safety will draw down fund balances by \$2,000,000 per year.

Expenditures	FY 2026	FY 2027	FY 2028
Transportation Fund	\$0	\$2,000,000	\$2,000,000
Motor Vehicle Safety Impact Restricted Account	\$0	\$3,000,000	\$3,000,000
General Fund, One-time	\$7,800	\$0	\$0
Total Expenditures	\$7,800	\$5,000,000	\$5,000,000

Enactment of this legislation could cost the Tax Commission \$7,800 one-time in FY 2026 from the General Fund for programming and testing to update forms and instructions based on the provisions of the bill. This bill could also cost the Department of Public Safety \$3,000,000 ongoing from the Motor Vehicle Safety Impact Restricted Account and \$2,000,000 ongoing from the Transportation Fund to hire additional Highway Patrol troopers.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	<u>\$(7,800)</u>	<u>\$(5,000,000)</u>	<u>\$(5,000,000)</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 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.